

GOVT. OF INDIA

MINISTRY OF FINANCE

DEPARTMENT OF REVENUE

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FACILITY CIRCULAR NO. 13/2017

Sub: Procedure for grant of self-sealing permission to the exporters in GST regime consequent to CBEC Circular no 26/2017-customts dated 01.07.2017- Reg.

Attention of the Importers, Exporters, General Trade, Port Trust, Customs Brokers, Port Terminal Operators, Shipping Lines / Shipping Agents, Container Freight Stations (CFSs) / Inland Container Depots (ICDs) of Chennai Customs Zone is invited to the [Board Circular No. 26/2017-Cus dated 01.07.2017](#) on the above subject.

2. Board has in the past issued various circulars both on the Excise and Customs side on the issue of sealing of containers. At present, there are three categories of containers which arrive at the port/ICD:

- a. Containers stuffed at factory premises or warehouse under self-sealing procedure.
- b. Containers stuffed / sealed at factory premises or warehouse under supervision of Central Excise officers.
- c. Containers stuffed and sealed at Container Freight Stations / Inland Container Depot

3. For the sake of uniformity and ease of doing business, Board has decided to simplify the procedure relating to factory stuffing of export cargo, hitherto carried out under the supervision of the Central Excise officers. It is the endeavor of the Board to create a trust based environment where compliance in accordance with the extant laws is ensured by strengthening Risk Management System and Intelligence setup of the department. Accordingly, Board has decided to lay down a simplified procedure for stuffing and sealing of export goods in containers. It has been decided to do away with the sealing of containers with export goods by CBEC officials. Instead, self sealing procedure shall be followed subject to conditions.

4. In this regard, the procedure for seeking self-sealing permission of export containers is prescribed as follows:

4.1 The exporter shall:-

4.1.1 inform the Superintendent of Customs (Docks Administration) of this office about their arrangement to follow self-sealing procedure to export goods from the factory premises or warehouse

at least 15 days before the first planned export along with necessary information as per format enclosed as **Annexure - 'A'**,

4.1.2 be registered under the GST and should be filing [GSTR 1](#) and [GSTR 2](#).

4.1.3 submit therewith a list of persons, along with their specimen signatures (maximum three), who are authorized on behalf of the exporter to do the self sealing and self-certification as per format enclosed as Annexure - "B"

4.1.4 submit copies of their identity proof (with photograph) and proof of address of each individual authorized signatory attested by the exporter along with a certificate of signature verification from any of the Scheduled Commercial Banks. (Copies of Bank Pass Book/ Aadhar Number would serve the purpose of proof of identity & address);

4.1.5 submit an attested copy of the I.E. Code issued by the D.G.F.T / GSTIN;

4.1.6 submit copies of ownership documents of the premises/factory or rental/lease agreement where stuffing of the export goods into containers is to be done;

5. The intimation, along with its enclosures, will be received in Docks Administration Office and a duly acknowledged copy returned to the exporter. The Superintendent/Inspector shall inspect the premises with regard to the viability of stuffing of container in the premises and submit a report to the Deputy/Assistant Commissioner of Customs Docks Administration within 48 hours.

6. The Deputy/Assistant Commissioner, Docks Administration, shall forward the proposal to the Principal Commissioner/Commissioner of Customs who would consider granting permission of self sealing of export containers at the required premises.

7. Self Sealing permission once given by a Principal Commissioner/ Commissioner of Customs shall be valid for export at all the customs stations.

8. Subsequently, the exporter shall intimate the shipment/ self-sealing particulars to the Superintendent of Customs (Docks Administration) one day in advance to the planned stuffing as per the format enclosed as **Annexure "D"**. The intimation, in this regard shall clearly mention the place and address of the approved premises, description of export goods and whether or not any incentive is being claimed.

9. The self-sealed containers shall be brought by the exporter to any of the Container Freight Stations under the jurisdictional of Chennai Customs Zone, along with the Check-list of the Shipping Bill, Packing List, Invoice, duly filled in ANNEXURE-C and any Other required relevant document for further processing by Customs, including seal verification, granting of LEO and generation of the Shipping Bill for the consignment. Thereafter, the container(s) shall be passed out from the CFS to be moved to the concerned Port.

10. Transport document for movement of self-sealed container by an exporter from factory or warehouse shall be same as the transport document prescribed under the GST Laws. In the case of an exporter who is not a GST registrant, way bill or transport challan or lorry receipt shall be the transport document.

11. Where the visit report of the Superintendent or an Inspector of Customs regarding Viability of the stuffing at the factory/premises is not favorable, the exporter shall bring the goods to the Container Freight Station / Inland Container Depot/ Port for sealing purposes.

12. Where exporter is not a GST registrant, he shall bring the export goods to a Container Freight Station /Inland Container Depot for stuffing and sealing of the container. However, in certain situations, an exporter may follow the self sealing procedure even if he is not required to be registered under GST Laws. Such an exception is available to the Status Holders recognized by DGFT under a valid status holder certificate issued in this regard.

13. The exporter intending to clear export goods on self-clearance (without employing a Customs Broker) shall file the Shipping Bill under digital signature.

14. All consignments in self-sealed containers shall be subject to risk based criteria and intelligence, if any, for examination / inspection at the port of export. At the port/ICD as the case may be, the Customs Officer would verify the integrity of the seals to check for tampering if any enroute. However, random or intelligence based selection of such containers for examination/scanning would continue.

15. Examination norms as prescribed under [Circular No.6/2002-Cus., dated 23.01.2002](#) (as amended) shall be applicable for all such consignments.

16. It is proposed to replace the bottle seals with Electronic seals. The exporter shall seal the container with the tamper proof electronic seal of standard specification. The electronic seal should have a unique number which should be declared in the Shipping Bili. Before sealing the container, the exporter shall feed the data such as name of the exporter, IEC Code, GSTIN number, description of the goods, tax invoice number, name of the authorized signatory (for affixing the e-seal) and Shipping Bill number in the electronic seal. Thereafter, container shall be sealed with the same electronic seal before leaving the premises.

17. However, as a measure of facilitation, the existing practice of sealing the container with a bottle seal would continue, till the supplier /provider for tamper proof electronic-seal of standard specification is identified and finalized.

18. Any deviation from the procedure laid out in this Facility Circular or any violation under the [Customs Act, 1962](#) and rules and regulations made there under or any other law for the time being in force, will be viewed seriously which may result in withdrawal of the self-sealing facility accorded to the exporter and / or initiation of any other proceedings under the [Customs Act, 1962](#) and rules and regulations made there under or any other laws for the time being in force.

19. Self sealing / factory stuffing permissions already granted by the Deputy/ Assistant Commissioner of Docks, Chennai Customs, for the premises falling under the jurisdiction of this Custom House, after issue of Facility Circular 11/2011 dated 02.06.2011, earlier will continue to be valid. In other words there is no need for the said exporter who have already been granted permission for self-sealing/factory stuffing under the Old guidelines, (i.e., Facility Circular No.11/2011 dated 02.06.2011), to apply again.

20. The above said revised procedure regarding sealing of export containers shall be effective from 01.09.2017. All concerned, are requested to complete the formalities required to avail the above facility well within the said date, so as to have a seamless transfer to the new procedure.

21. Any difficulty, experienced in the implementation, may be brought to the notice of The Deputy Commissioner of Customs (Docks-Administration) immediately.

PRAKASH Kr. BEHERA
(COMMISSIONER OF CUSTOMS)
(CHENNAI-IV)

F.No.S.Misc. 89/2017-Docks-Admn.

Dated: 09.08.2017