



**PHD Research Bureau**  
PHD Chamber of Commerce and Industry



## **Reduction of compliances and end-to-end automation of procedure relating to import of certain goods at concessional rate of duty**

In a significant step towards Atmanirbhar Bharat, Central Board of Indirect Taxes & Customs (CBIC) has reduced the compliances required under the Customs (Import of Goods at Concessional Rate of Duty-IGCR) Rules, 2017 and introduced end to end automation of the procedure involved. Towards this end, the online portal has gone live on [www.icegate.gov.in](http://www.icegate.gov.in). Importers desirous of availing exemptions linked to these Rules may register on the portal now.

The above rules provide for procedural safeguards to ensure that the goods imported at a concessional rate of duty, subject to an end-use condition, are used for the purpose specified in the exemption notification.

Based on the feedback from the Industry, the procedures were simplified and made paperless and contactless with end-to-end automation. The changes brought about are summarized as follows:

1. All the intimations for claiming such exemptions can be submitted electronically, through a common portal that has been notified.
2. The various forms in which details need to be submitted electronically have also been standardized and notified.
3. The transaction-based permissions and intimations which were a part of the erstwhile procedures have now been done away with.
4. Instead of a quarterly return, for effective monitoring of the use of goods for the intended purposes, a monthly statement has been introduced. This statement shall also be submitted by the importer electronically on the Common Portal.
5. Accepting the demand of the trade, a specific provision has been introduced clarifying the procedure for allowing imported goods for inter-unit transfer.
6. In order to further ease the procedures, an option for voluntary payment through the Common Portal, as specified in the Rules, is being enabled shortly.

For the sake of clarity among trade and industry, the procedure set out in the IGCR Rules, 2017 and the guidelines for smooth implementation have been clarified and elaborated through the **Customs Circular 04/2022 dated 27-02-2022**. Further, in order to familiarize the trade with the new system based architecture, the DG Systems, CBIC has published **System Advisory 06/2022, dated 01-03-2022** and **System Advisory 07/2022,**

**dated 01-03-2022.**

In addition, the importers have been given an option to follow the erstwhile procedure till 13.03.2022, so as to facilitate the transition in a smooth and seamless manner.

In case of any clarifications/ issues on the modalities involved, the member of the trade can reach out to [dircus@nic.in](mailto:dircus@nic.in). Regarding system related issues, the users can reach out to ICEGATE helpdesk at **1800-3010-1000** or [icegatehelpdesk@icegate.gov.in](mailto:icegatehelpdesk@icegate.gov.in).

Please contact for any query related to this mail to Ms Shivani Mehrotra, Research Officer at [shivani.mehrotra@phdcci.in](mailto:shivani.mehrotra@phdcci.in) with a cc to Dr S P Sharma, Chief Economist | DSG at [spsharma@phdcci.in](mailto:spsharma@phdcci.in) and Ms Kritika Bhasin, Senior Research Officer at [kritika.bhasin@phdcci.in](mailto:kritika.bhasin@phdcci.in), PHD Chamber of Commerce and Industry.

Warm Regards,

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