

F. No. 450/26/2019-Cus IV  
Government of India  
Ministry of Finance,  
Department of Revenue  
(Central Board of Indirect Taxes & Customs)

New Delhi, Dated the 13th April, 2020

To,

All Principal Chief Commissioners/ Chief Commissioners of Customs/ Customs (Preventive),  
All Principal Chief Commissioners/ Chief Commissioners of Customs & Central tax,  
All Principal Commissioners/ Commissioners of Customs/ Customs (Preventive),  
All Principal Commissioners/ Commissioners of Customs & Central tax,

Madam/Sir,

**Subject: Paperless Customs – Electronic Communication of PDF based Gatepass and OOC Copy of Bill of Entry to Custom Brokers/Importers – Reg.**

In order to mitigate the unprecedented situation due to Covid-19 pandemic, CBIC has taken a number of measures to facilitate & expedite Customs clearance process making it more and more contact-less i.e. automated and online as well as paper-less. These measures include the facility to clear goods on the basis of a undertaking (not bond), acceptance of electronic Country of Origin certificate etc. These steps complement the earlier reforms unrolled as a part of Turant Customs such as online query module, eSanchit, web based goods registration, electronic processing of DGFT issued licenses, machine release of imported goods based on Customs Compliance Verification and electronic transmission of PDF based First copy of Bill of Entry (BoE) to Customs Brokers and registered importers.

2. The aforementioned reforms combine to expedite Customs clearances and reduce the transaction cost. At the same time, Board notes that the specific measures that reduce interface between the Customs authorities and the importers/exporters/Customs Brokers are especially relevant in these challenging times, to tackle the scourge of Covid-19 pandemic. In this direction, Board has now decided to enable electronic communication of PDF based Final eOoC (electronic Out of Charge) copy of BoE and eGatepass to the importers/Customs Brokers. This electronic communication would reduce interface between the Customs authorities and the importers/Customs Brokers and also do away with the requirement of taking bulky printouts from the Service Centre or maintenance of voluminous physical dockets in the Customs Houses. The Final eOoC copy of BoE and eGatepass copy will be emailed to the concerned Customs Broker and/or importer, if registered, once the Out of Charge is granted. The eGatepass copy will

be used by the Gate Officer or the Custodian to allow physical exit of the imported goods from the Customs area.

3. Salient features of the secure electronic communication of the Final eOoC copy of BoE and the eGatepass are as follows:

**I. Final Out of Charge (eOoC) Copy of Bill of Entry:**

As of now, physical signing of the Final OoC copy of BoE is insisted upon at many Customs locations. This necessitates the importer/Customs Broker to take a paper printout from the Service Centre to be produced before the Customs officer. It has now been decided to do away with the paper printout of the Final OoC copy of BoE. Instead, DG Systems will enable a functionality to immediately email the PDF version of the Final eOoC copy of BoE generated after OoC to the Customs Broker and/or the importer, if registered. This Final eOoC copy of BoE will have the following features-

- (i) The PDF version will bear a digitally signed and encrypted QR code which can be scanned to verify the authenticity of the document using Mobile App ICETRAK. The QR code is tamper proof, which is digitally signed by CBIC to ensure the authenticity. Key details like BoE No., BoE Date, Duty, Package Details are available in the secured QR Code.
- (ii) A version number is also embedded in the QR code which can be used to ascertain whether the document is indeed the latest version (in case of reassessment etc.). The same would be verifiable at ICEGATE Enquiry.

**II. eGatepass**

Currently, the physically signed Final OoC copy of BoE is being verified both by the Gate officer (Customs) as well as the Custodian before allowing the actual movement of the imported goods out of the Customs premises. This physical printout is now being replaced by the PDF eGatepass generated and electronically communicated to the importer/Customs Brokers with the following salient features:

- (i) eGatepass shall contain only the details referred to by the Custodian or the Gate officer to allow actual movement of goods – like details of IGM/Bill of Lading, Containers, packages etc.
- (ii) There will be two types of QR codes (i) for entire eGatepass document, and (ii) for each container/package covered under the Gatepass. This will ensure that only those containers/package move out which are covered under the Gatepass document.

(iii) EDI OoC message shall continue to be sent to the Custodians who are registered on ICEGATE. Since all the Custodians are not connected to ICEGATE, therefore, EDI OoC message is not being transmitted electronically to such Custodians. Field formations are requested to ensure registration of all such custodians in ICEGATE as per the advisory of DG Systems so that the potential benefits of the new measures could be reaped across the entire Customs ecosystem.

4. The electronic communication of the Final eOoC copy of BoE and eGatepass copy is expected to bring immense benefits in terms of time and cost of compliance and reduction in interface for the trade, while providing enhanced security features for verification of authenticity and validity of the electronic documents. This measure would be made effective from 15<sup>th</sup> April, 2020.

5. It is requested that suitable Trade Notice/ Standing Order may be issued to guide the trade and industry. Difficulty, if any, faced in implementation of this Circular may be brought to the notice of Board immediately.

**Yours sincerely**



**(Vineeta Sinha)**  
**OSD (Customs)**