

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

Room No.227B, North Block.
New Delhi, dated the 17th of December, 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,
All Principal Director Generals/ Director Generals under CBIC.

Madam/Sir,

Subject: Faceless Assessment- Clarifications on the Issues raised by Stakeholders-reg.

Kind reference is invited to Board's earlier Circulars and Instruction on the subject of Faceless Assessment.

2. After a series of consultations with various stakeholders, such as the NACs, trade and industry associations, it is felt that there is a need to further enhance the efficiency of the process involved in Faceless Assessment. With a view to achieve this objective, certain key areas, which require immediate attention, have been identified and the following instructions/ guidelines are being hereby issued so as to smoothen the process of Faceless Assessment by the field formations.

a) Re-assessment in accordance with the Principles of Natural Justice:

Despite several Board instructions on the issue, it has been observed that many a times the importers are not being afforded an opportunity of being heard before re-assessment of the goods. Such a practice is not in conformity with the provisions of law and needs to be accordingly discontinued, forthwith. It is emphasised that the process of re-assessment must be in accordance with the provisions of Sub Sections (4) and (5) of Section 17 of Customs Act, 1962. In order to lend clarity and streamline this process, the procedure to be adopted by the FAGs for carrying out re-assessment, wherever required, is delineated as follows:

- i. During verification of the assessment, if there are reasons to believe that the self-assessment is not done correctly, or additional details are required to complete the verification, necessary clarifications should be sought from the importer/Customs Broker through the query module of ICES.

- ii. While raising the query, all the aspects of additional information required for finalisation should be covered and clearly worded. Also, as far as possible, multiple queries need to be avoided and all the information may be solicited in one-go and not in a piece-meal manner. Further, in the event that the officer concerned is required to raise a second (or more) query/ies on the same Bill of Entry, approval shall be taken from the respective Additional Commissioner/Joint Commissioner, with full justification thereof. Needless to say, this approval should be given only as an exception and not as a matter of routine. Pr.Commissioners / Commissioners across the NACs may ensure that minimal queries are raised by the concerned FAGs and may devise their own mechanism to regularly monitor the same, in a manner that needless and repeated queries, which have the effect of delaying assessments, are avoided.
- iii. Based on the reply to the query, the FAG may either accept the self-assessment or proceed to re-assess the Bill of Entry.
- iv. While re-assessing the Bill of Entry, it must be ensured that the importer is given an opportunity to justify the self-assessment either in writing or in person through Video Conferencing. The importer, can, if he so desires, waive off this requirement in writing. No re-assessment, which would lead to change in classification, valuation and/or applicability of notification etc, should be carried out, unless an opportunity is provided to the importer for presenting his/her viewpoint.
- v. Where the assessing officer re-assesses the Bill of Entry and where the importer does not accept the change in assessment in writing, through the query module in ICES, the proper officer shall mandatorily issue a speaking order without delay and in accordance with Sub-Section (5) of Section 17 of Customs Act, 1962.

b) Complete description of imported goods: It has been brought to the notice of the Board that one main reason for the raising of a query is that in many instances, the importers do not give complete description of the imported goods, while filing the Bill of Entry. This constrains the assessing officer and delays the process of verification of the assessment by the FAG. Therefore, it is important that the importers/Customs Brokers are advised to give the complete description of the imported goods while filing the Bill of Entry, in the first instance. In this context, the attention of the importers/Customs Brokers may be drawn to the following fields that are available in the electronic Bill of Entry format:

- i. **Generic Description :** The description in generic text relevant to text provided in the duty exemption notification that is claimed/Anti-Dumping (ADD)/IGST levy, as applicable.

- ii. **Specific Description:** The description specific to the product and as given in the invoice, trade name or specific product details to be provided (Brand name or model details may be avoided-same needs to be provided separately).
- iii. **Model and Brand Name:** Model details and Brand Name may be provided and if the imported goods are unbranded, the text "UNBRANDED" may be used.
- iv. **Supplier and Manufacturer Details :** In cases where duty applicability is based on manufacturers such as Anti-Dumping Duty (ADD), Safeguard Duty (SD) etc, the details of manufacturer may be provided. In case of products attracting ADD, these details would be required to be mandatorily provided.
- v. **Item Qualifiers:** Some imported items may have specific distinguishing characteristics or have industry specific names (e.g. scientific names, IUPAC names etc.). These item names or qualifiers may be declared, as applicable. The illustrative list of such item qualifiers are at Annexure A. DG Systems, CBIC would shortly issue a detailed advisory for guidance of the trade, in this regard.
- vi. **Previous Bills of Entry :** The Bill(s) of Entry details of previous import may be mentioned, if available.

c) Document codes for regular documents to be uploaded in e-Sanchit:

Another reason why FAG officers are compelled to raise queries is that importers/Customs Brokers are not uploading all the required supporting documents to justify their claim of a duty exemption notification or fulfilment of a CCR requirement etc. along with the Bills of Entry. It appears that this is happening, as in the past, the importers/Customs Brokers were habituated to produce these documents directly to the assessing officers. As these documents are essential for carrying out verification of self-assessment by the FAG and their non-submission at the stage of filing the Bill of Entry delays the verification/assessment process, Board has decided that w.e.f. **15.01.2021**, these supporting documents shall be mandatorily required to be uploaded in e-Sanchit by the importers/Customs Brokers, in such situations. The illustrative list of the required documents along with their document code and description is at Annexure B. DG Systems, CBIC would shortly issue a detailed advisory for guidance of the trade, in this regard.

d) Enhancement in the monetary limit for assessment by the Appraising Officers:

As of the present, all Bills of Entry with an assessable value of up to Rupees 1 lakh are assessed only by the Appraising Officers. All Bills of Entry beyond the above threshold, are necessarily subjected to a two-step scrutiny, first by the Appraising Officer and then by the Deputy/Asst. Commissioner of Customs. In order to expedite the assessment process, it has been decided that an enhancement in these long standing prescribed monetary limits would speed-up the assessment process. Accordingly, the Board has decided to enhance the monetary limit of assessment of Bills of Entry by the

Appraising Officers. All Bills of Entry with an assessable value of up to Rupees 5 lakh shall be accordingly finally assessed only by the Appraising Officers, w.e.f **21.12.2020**. However, the re-assessments of Bills of Entry would continue to be done with the approval of the Assistant/Deputy Commissioner, as is the present practice. In order to assess the impact of this change, the Board has also decided that 10% of the Bills of Entry that are now entrusted to the Appraising Officers would be subjected to transactional PCA. A fortnightly report on the outcome of the transactional PCA would be submitted to Joint Secretary (Customs), CBIC with first report being due on 05.01.2021. The Pr. Commissioners/Commissioners concerned would also monitor the outcome of this change and immediately inform the Board, if any correction is required.

e) Assessments in respect of Liquid Bulk Cargo : The Board has also received representations in respect of delays in the assessment of liquid bulk cargo. One common refrain of the trade here is the unnecessary resort to the First Check System of assessment, in such cases. With respect to import of 'liquid bulk cargo', it is stated that the assessments are to be carried out on a provisional basis. This is primarily on account of the ascertainment of actual imported quantity which is done subsequently. Also, at times, there may be a doubt with respect to the composition, product specification etc. Both these aspects do not warrant a First Check system of assessment. The respective Co-Convenors of the NACs assessing such consignments are advised to ensure that all such consignments are subjected to the Second Check system of assessment, with duty being assessed on a provisional basis. Moreover, the concerned officers in the FAGs and the respective NAC Commissioners may be suitably sensitised to follow Board's Circulars No. 34/2016-Cus, dated 26.07.2016 and No.38/2016- Cus, dated 22.08.2016, while carrying out such assessments. Board has also observed that suitable templates in the form of Public Notices, issued by major Custom Houses are available in the public domain, so as to serve as a ready reckoner and guidance tool for the Assessing Officers, for assessment of liquid bulk cargo. The same may be incorporated as standard practice by the concerned NACs, with a view to remove any ambiguity in the process to be followed.

4. Any difficulties faced or doubts arising in the implementation of this Circular may please be brought to the notice of Board.

Yours faithfully,



(Ananth Rathakrishnan)
Deputy Secretary (Customs)

Annexure A

Info Type CD	Infor QFR CD	Info QFR Desc
CHR	SQC	Statistical Unit Quantity Code for Customs
CHR	SEX	Sex
CHR	BRD	Breed
CHR	CLR	Colour
CHR	PLV	Plant Variety
CHR	STT	Storage Temperature
CHR	STC	Storage Condition
CTG	GRA	Grade of the Product
CTG	PLC	plant Category
CTG	PLP	Plant Parts
CTG	DRC	Drug Related Category
CTG	FSP	Foods & Supplement Proprietary Status
IDT	PAS	Animal Passport Number
IDT	ECI	Electronic Component Identification Number
IDT	GTI	Global Trade Item Number
IDT	VIN	Vehicle Identification Number
IDT	MIC	Microchips numbers inserted into animals for identification purposes
IDT	CAS	Chemical Abstract Service registration number.
ORC	COO	Country of Origin
ORC	ORG	Origin Criteria
ORC	ACM	Accumulation
ORC	WP	Wholly Obtained or Produced
ORC	VA	Value Added
ORC	PS	Product Specific Rules
PNM	PET	Pet Name
PNM	SCI	Scientific Name
PNM	COM	Common Name
PNM	CON	Trade or Commercial Name
PNM	MOD	Name of the model
PNM	IUP	Name as per the IUPAC Nomenclature
PNM	PHA	Name as contained in a Pharmacopeia
PNM	INN	International Non-proprietary Name
PNM	PCN	Plant Commodity Name
PNM	LSP	Name of the Livestock product
PNM	SIU	SIMS Unique Reference Number

Annexure B-1

(Documents already made mandatory as per Circular No.42/2019-Customs dated 29.11.2019, Notification No.81/2020-Customs-N.T. dated 21.08.2020 read with ICES Advisory No.34/2020 dated 17.09.2020)

S. No.	Document Code	Name of the Document
I.	INVOICE (One of the two) – for every invoice	
1.	380000	Invoice
2.	331000	Invoice cum Packing List
II.	TRANSPORT CONTRACT (One of the below) – for every Bill of Lading / Airway Bill in the IGM	
3.	704000	Master Bill of Lading
4.	714000	House Bill of Lading

5.	705000	Bill of Lading
6.	703000	House waybill
7.	709000	Tanker Bill of Lading
8.	710000	Sea Way Bill (Non Negotiable)
9.	711000	Inland Waterway Bill of Lading
10.	740000	Air waybill
11.	741000	Master air waybill
12.	700000	Way Bill (Non Negotiable)
III.	Country of Origin Certificates ONLY when exemption notification(s) is/are claimed.	
13.	861001	COO-CEPA(Singapore)- Country of Origin Certificate as per the Comprehensive Economic Cooperation Agreement between the Republic of India and Republic of Singapore, Rules,2005. Vide Notfn. no. 59/2005-Cus(N.T.) dated 20.07.2005
14.	861002	COO-PTA(Chile)- Country of Origin Certificate as per the Preferential Trading Agreement Between the Republic of India and the Republic of Chile,Rules 2007. vide Notfn No. 84/2007-Cus(N.T.) dated 17.08.2007
15.	861003	COO-FTA(Srilanka)- Country of Origin Certificate as per the Free Trade Agreement between the Democratic Socialistic Republic of Sri Lanka and the Republic of India Rules, 2000. vide Notfn No. 19/2000 Cus(N.T.) dated 01.03.2000
16.	861004	COO-PTA(Malaysia)- Country of Origin Certificate as per the Preferential Trade Agreement between the Government of Republic of India and Malaysia, Rules, 2011. vide Notfn No. 43/2011-Cus(N.T.) dated 01.07.2011
17.	861005	COO-PTA(Korea)- Country of Origin Certificate as per the Preferential Trade Agreement between Government of India and the Republic of Korea, Rules 2009. vide Notification no. 187/2009-Cus(N.T.) dated 31.12.2009
18.	861006	COO- PTA(ASEAN)- Country of Origin Certificate as per the Preferential Trade Agreement between the Governments of Member States of the Association of Southeast Asian Nations (ASEAN) and the Republic of India,Rules,2009 videNotfn. No.189/2009-Cus(N.T.) dated 31.12.19
19.	861007	COO-SAFTA- Country of Origin Certificate as per the Agreement on South Asian Free Trade Area (SAFTA). Vide Notfn. No. 75/2006(N.T.) dated 30.06.2006.
20.	861008	COO-PTA(Mercosur)- Country of Origin Certificate as per the Preferential Trade Agreement between the Government of MERCOSUR Member states and Republic of India, Rules, 2009. Vide Notfn. No. 56/2009-Cus(N.T.) dated 30.05.2009
21.	861009	COO-PTA(Afghanistan)- Country of Origin Certificate as per the Preferential Trade Agreement between the Transitional Islamic State of Afghanistan and Republic of India, Rules, 2003. Vide Notification no. 33/2003-Cus(N.T.) dated 13.05.2003.
22.	861010	COO-APTA- Country of Origin Certificate as per the ASIA- Pacific Trade Agreement (Formerly known as Bangkok Agreement) rules, 2006. Vide Notfn. No. 94/2006-Cus(N.T.) dated 31.08.2006.
23.	861011	COO- PTA(SAARC)- Country of Origin Certificate as per the Agreement on SAARC Preferential Trading Agreement,Rules,1995. Vide Notfn. No. 73/1995 dated 07.12.1995.
24.	861012	COO-PTA(Thailand)- Country of Origin Certificate as per the Preferential Tariff Concessions for Trade between India and Thailand. Vide Notfn. No.101/2004-Cus(N.T.) dated 31.08.2004.
25.	861013	COO-PTA(LDC)- Country of Origin Certificate as per the Duty free Tariff Preference Scheme for Least Developed Countries, Rules, 2015. Vide Notfn. No. 29/2015-Cus(N.T.) dated 10.03.2015.
26.	861014	COO-GSP- Country of Origin Certificate as per the Agreement on Global System of Trade Preferences among Developing Countries, Rules, 1989. vide Notfn No. 281/89-Cus(N.T.) dated 18.12.1989.

27.	861015	COO-CEPA(Japan)- Country of Origin Certificate as per the Comprehensive Economic Partnership Agreement between the Republic of India and Japan, Rules, 2011. Vide Notfn. No. 55/2011-Cus(N.T.) dated 01.08.2011.
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Annexure B-2

(Documents mandatory ONLY when benefit of relevant notification is claimed)

S.No.	Document Code	Name of Document	Document Description
1.	002TE1	MTCTE Certificate	MTCTE Certificate issued by TECI to certify that the product conforms to the Essential Requirement under Mandatory Testing and Certification of Telecom Equipment.
2.	101IR1	Certificate of Registration	Certificate of Registration issued by DSIR of availing import duty benefit
3.	101RB1	Registration-cum-Membership Certificate (RCMC)	Registration-Cum-Membership Certificate [RCMC] is issued by Rubber Board for availing benefits under Foreign Trade Policy and of customs duty exemption
4.	101SG1	Registration cum Membership Certificate	Registration cum Membership certificate issued by SPORTS for availing benefits under Foreign Trade Policy and for customs duty exemption
5.	101TO2	Registration-Cum-Membership Certificate [RCMC]	Registration-Cum-Membership Certificate [RCMC] is issued by Tobacco Board for availing benefits under Foreign Trade Policy and of customs duty exemption
6.	101WW1	Registration-Cum-Membership Certificate	Registration-Cum-Membership Certificate issued by WWEPC for availing benefits under Foreign Trade Policy and for customs duty exemption
7.	911AE1	Import Certificate	Import Certificate issued by AEPC for availing import duty benefit
8.	911DA1	Air Operator Permit (Scheduled)	Air Operator Permit (Scheduled) is issued by DGCA for operating a scheduled flights service. This is also a pre-requisite for allowing import of Aircraft
9.	911DA2	Air Operator Permit (Non-Scheduled)	Air Operator Permit (Non-Scheduled) is issued by DGCA for operating a non-scheduled flights service. This is also a pre-requisite for allowing import of Aircraft
10.	911DA3	No Objection for Import/Procurement of Aircraft/Helicopter for Operating Air Transport Services	No Objection for Import/Procurement of Aircraft/Helicopter for Operating Air Transport Services issued by DGCA
11.	911DH2	NOC (Block Add)	NOC(Block Add) is issued by DGHC to use the goods imported by availing import duty exemption for utilizing in a particular block of area, however, he wants to utilize the goods in another block area also.
12.	911EP1	Duty Free Import Certificate	Duty Free Import Certificate issued by EPCH for availing import duty benefit
13.	911FT0	DGFT Licenses/Scripts	All Licenses/Scripts issued by DGFT under various export promotion schemes like DEEC, EPCG, MEIS etc.
14.	911IB1	Grant of exemption from Custom duty on the films/video tapes/DVD AND publicity material	Grant of exemption from Custom duty on the films/video tapes/DVD AND publicity material to be entered in India for different Film Festivals.
15.	911IB2	Grant of exemption from Custom duty under General Exemption on temporary import of filming equipment	Grant of exemption from Custom duty on temporary import of filming equipment for the shooting of any feature film/T.V serial in India.

16.	911IB3	Eligibility Certificates to the owners of registered publications for the import of Newsprint under	Eligibility Certificates to the owners of registered publications for the import of Newsprint under Exim Code 4801 on Actual User Condition as per the Foreign Trade Policy of the Ministry of Commerce and Industry
17.	911LE2	Certificate for Import Clearance of Textile and Textile Articles	Import certificate is issued by council of Leather Exports for availing custom duty exemptions on imports
18.	911ME1	Concessional Customs Duty Certificate(CCDC) for import of mould, tools or dies	Concessional Customs Duty Certificate(CCDC) for import of mould, tools or dies issued by MEITY
19.	911ME2	Concessional Customs duty certificate for import of raw materials	Concessional Customs duty certificate or import of raw materials issued by MEITY
20.	911ME3	Concessional Excise duty Certificate	Concessional excise duty certificate issued by MEITY
21.	911MN1	Concessional Custom Duty Certificate for Solar project	Concessional Custom Duty Certificate for Solar project issued by MNRE
22.	911MN2	Concessional Custom Duty Certificate for Wind farm Project	Concessional Custom Duty Certificate for Wind farm Project issued by MNRE
23.	911MN3	Concessional Custom Duty Certificate for Municipal Corporation- Urban and Industrial Waste	Concessional Custom Duty Certificate for Municipal Corporation- Urban and Industrial Waste issued by MNRE
24.	911SG1	Import Certificate	Import Certificate issued by SPORTS for availing custom duty exemptions on imports
25.	911SG2	Export Performance Certificate	Export Performance certificate is issued by SPORTS for availing custom duty exemptions on imports
26.	911TB1	CC for Tea Import by TB	CC for Tea Import by TB issued by Tea Board

Annexure B-3

(Documents mandatory as per restrictions/prohibitions -Specific only to certain Tariff items)

S.No.	Document Code	Document Name	Document Description
1.	002TE1	MTCTE Certificate	MTCTE Certificate issued by TECI to certify that the product conforms to the Essential Requirement under Mandatory Testing and Certification of Telecom Equipment.
2.	0380AQ	Vaccination certificate	Official document proving immunisation against certain diseases.
3.	101002	RCMC	Registration Cum Membership Certificate issued by an Export Promotion Council
4.	101BN1	Registration of import contract for	Registration of import contract for import of poppy seeds issued by CBN

		import of poppy seeds into India	
5.	101CI3	Certificate of Registration for Import	Certificate of Registration for Import issued by CIB&RC
6.	101CI4	Certificate of Registration for Indigenous Manufacturer	Certificate of Registration for Indigenous Manufacturer issued by CIB&RC
7.	101CP1	Registration Certificate	Registration Certificate issued by CPCB
8.	101CT1	Registration cum Membership Certificate	Registration cum Membership certificate issued by TEXPROCIL for availing benefits under Foreign Trade Policy and for customs duty exemption
9.	101LM1	Certificate of Registration of Importer of Weights and Measures	Certificate of Registration of Importer of Weights and Measures issued by Legal Metrology Division, Department of Consumer Affairs.
10.	101PI1	Registration cum Membership Certificate	Registration-Cum-Membership Certificate (RCMC) is Project EPCI by Tobacco Board for availing benefits under Foreign Trade Policy and of customs duty exemption
11.	101PP1	Registration cum Membership Certificate	Registration cum Membership certificate issued by PEPC for availing benefits under Foreign Trade Policy and for customs duty exemption
12.	101RN1	Certificate of Registration	Certificate of Registration issued by RNI for registering the publisher/Owner.
13.	101SF1	QC Registration	QC Registration issued by SHEFEXCIL
14.	101SF2	Registration for Gum Karaya	Registration for Gum Karaya issued by SHEFEXCIL
15.	101SF3	R & QC for SHELLAC products	R & QC for SHELLAC
16.	101SR1	Registration cum Membership Certificate	Registration cum Membership certificate issued by Synthetic and Rayon Textile Export Promotion Council for availing benefits under Foreign Trade Policy and for customs duty exemption
17.	101TO2	Registration-Cum-Membership Certificate [RCMC]	Registration-Cum-Membership Certificate [RCMC] is issued by Tobacco Board for availing benefits under Foreign Trade Policy and of customs duty exemption
18.	101TS1	Registration cum Membership Certificate	Registration cum Membership certificate issued by Telecom Equipment and services Export Promotion Council for availing benefits under Foreign Trade Policy and for customs duty exemption
19.	651002	Extended Producer Responsibility Authorisation	Import Authorisation for Import of Goods notified by CPCB
20.	626000	Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) Certificate	A certificate used in the trade of endangered species in accordance with the CITES convention.
21.	626WC2	CITES Comparable Document	CITES Comparable Document for Dalbergia sissoo issued by WCCB

		for Dalbergia sissoo	
22.	626WC3	Captive Bred/ artificially propagated Certificate	Captive Bred/ artificially propagated Certificate is issued by WCCB for those species which fall under appendix 1 of CITES and have been captive bred or artificially propagated
23.	911001	FSSAI Import License	
24.	911AB1	No objection Certificate for Procurement of Radiation Source	No Objection Certificate for Procurement of Radiation Source issued by AERB
25.	911BN1	Import Certificate for import of Psychotropic Substance	Import Certificate for import of Psychotropic Substance issued by CBN
26.	911BN2	Import Certificate for import of Narcotic Drugs	Import Certificate for import of Narcotic Drugs issued by CBN
27.	911BN3	No objection Certificate for Import of Precursor Chemical (Controlled Substance)	No objection Certificate for Import of Precursor Chemical (Controlled Substance) issued by CBN
28.	911BN4	Certificate of official approval for import of opium, etc under Rule 54 of NDPS Rules 1985	Certificate of official approval for import of opium, etc under Rule 54 of NDPS Rules 1985 issued by CBN
29.	911CI1	Import Permit for Research Test and Trial	Import Permit for Research Test and Trial issued by CIB&RC
30.	911CI2	Import permit for Biocide	Import permit for Biocide issued by CIB&RC
31.	911CI3	Import Permit for Non-Insecticidal use	Import Permit for Non-Insecticidal use issued by CIB&RC
32.	911CT1	Import Certificate	Import certificate is issued by TEXPROCIL for availing custom duty exemptions on imports
33.	911DE1	Import Licence	Licence for import is issued by Department of Atomic Energy for import of prescribed substance as per Atomic energy Act, 1962 and Rules thereunder
34.	911DF1	Permit for Import of Livestock Products	Permit for Import of Livestock Products issued by DADF
35.	911EP1	Duty Free Import Certificate	Duty Free Import Certificate issued by EPCH for availing import duty benefit
36.	911LE1	Import Certificate	Import Certificate issued by CLE
37.	911PE1	Licence Form LE - 8(Licence to Import explosives)	Licence Form LE -8(Licence to Import explosives) issued by PESO
38.	911PE2	License to Import Ammonium Nitrate (licence Form P-5)	License to Import Ammonium Nitrate (licence Form P-5) issued by PESO
39.	911RB1	No Objection	No Objection Certificate (NOC) for import of Natural Rubber

		Certificate (NOC) for import of Natural Rubber	issued by Rubber Board
40.	911RN1	Self declaration certificate for Import	Self Declaration Certificate is submitted by the Publisher/Owner of the newspaper and authenticated by RNI before importing the newsprint.
41.	911SR1	Import Certificate	Import certificate is issued by Synthetic and Rayon Textile Export Promotion Council for availing custom duty exemptions on imports
42.	911SR2	Export Certificate	Export certificate is issued by Synthetic and Rayon Textile Export Promotion Council for availing custom duty exemptions on imports
43.	911SR3	Turnover Certificate	Turnover certificate is issued by Synthetic and Rayon Textile Export Promotion Council for availing custom duty exemptions on imports
44.	911TB1	CC for Tea Import by TB	CC for Tea Import by TB issued by Tea Board

Annexure B-4

(Documents which are optional and are required on case to case to basis)

S.No.	Document Code	Document Name	Document Description
1.	001000	Certificate of analysis	Certificate providing the values of an analysis.
2.	001002	Lab analysis Report	Certificate providing the values of an analysis of a sample by a laboratory.
3.	001003	Blood Analysis Report	Certificate providing the values of an analysis of a sample of blood.
4.	002000	Certificate of conformity	Certificate certifying the conformity to predefined definitions.
5.	003000	Certificate of quality	Certificate certifying the quality of goods, services etc.
6.	003001	Product Approval	A Certificate signifying the quality approval of a food product.
7.	0030DC	Batch Release Certificate	A Certificate confirming the release of a production batch after due testing and quality controls.
8.	004000	Test report	Report providing the results of a test session.
9.	004001	Test Certificate	A Certificate providing the results of a test session.
10.	004TC1	Test Report	Test Report issued by Textiles Committee
11.	005000	Price/sales catalogue	A document/message to enable the transmission of information regarding pricing and catalogue details for goods and services offered by a seller to a buyer.
12.	006000	Product specification report	Report providing specification values of products.
13.	006001	Technical Writeup/ Literature	A report providing technical specifications of products
14.	022CO1	Self-Declaration on Customs Cases	Document/message providing declaration on the status of cases booked under Chapter XVI of the Customs Act.
15.	0530HZ	Safety and hazard data sheet	Document or message to supply advice on a dangerous or hazardous material to industrial customers so as to enable them to take measures to protect their employees and the environment

			from any potential harmful effects from these material.
16.	105000	Purchase order	Document/message issued within an enterprise to initiate the purchase of articles, materials or services required for the production or manufacture of goods to be offered for sale or otherwise supplied to customers.
17.	101CE1	Registration cum Membership Certificate	Registration cum Membership Certificate issued by CEPC for availing benefits under Foreign Trade Policy and for customs duty exemption
18.	101HE1	Registration cum Membership Certificate	Registration cum Membership Certificate issued by HEPC for availing benefits under Foreign Trade Policy and for customs duty exemption
19.	101IS1	Registration cum Membership Certificate	Registration cum Membership certificate issued by SILK for availing benefits under Foreign Trade Policy and for customs duty exemption
20.	101PD1	Registration cum Membership Certificate	Registration cum Membership Certificate issued by PDEPC for availing benefits under Foreign Trade Policy and for customs duty exemption
21.	2670PQ	Fumigation certificate	Certificate attesting that fumigation has been performed.
22.	271000	Packing list	Document/message specifying the distribution of goods in individual packages (in trade environment the despatch advice message is used for the packing list).
23.	315000	Contract	Document/message evidencing an agreement between the seller and the buyer for the supply of goods or services; its effects are equivalent to those of order followed by an acknowledgement of order.
24.	315HS1	High Sea Sale Agreement	Agreement of the sale of goods on the high seas.
25.	325000	Proforma invoice	Document/message serving as a preliminary invoice, containing - on the whole - the same information as then final invoice, but not actually claiming payment.
26.	380HS1	High Sea Sale Invoice	Document/message claiming payment of goods and services and supplied under an HSS contract.
27.	430000	Banker's guarantee	Document/message in which a bank undertakes to pay out a limited amount of money to a designated party, on conditions stated therein (other than those laid down in the Uniform Customs Practice).
28.	465000	Documentary credit	Document/message in which a bank states that it has issued a documentary credit under which the beneficiary is to obtain payment, acceptance or negotiation on compliance with certain terms and conditions and against presentation of stipulated document.
29.	520000	Insurance certificate	Document/message issued to the insured certifying that insurance has been effected and that a policy has been issued.
30.	648000	Certificate of compliance with standards of the World Organization for Animal Health (OIE)	A certification that the products have been treated in a way consistent with the standards set by the World Organization for Animal Health (OIE).
31.	708000	Empty container bill	Bill of lading indicating an empty container.

32.	713000	Mate's receipt	Document/message issued by a ship's officer to acknowledge that a specified consignment has been received on board a vessel, and the apparent condition of the goods; enabling the carrier to issue a Bill of lading.
33.	720000	Rail consignment note (generic term)	Transport document constituting a contract for the carriage of goods between the sender and the carrier (the railway). For international rail traffic, this document must conform to the model prescribed by the international conventions concerning car
34.	730000	Road consignment note	Transport document/message which evidences a contract between a carrier and a sender for the carriage of goods by road (generic term).
35.	780000	Freight Invoice	Document/message issued by a transport operator specifying freight costs and charges incurred for a transport operation and stating conditions of payment.
36.	788000	Container manifest (unit packing list)	Document/message specifying the contents of particular freight containers or other transport units, prepared by the party responsible for their loading into the container or unit.
37.	811WC1	Pre-Convention Certificate	Pre-Convention Certificate is issued by WCCB if a specimen is procured before its being listed on CITES
38.	8510FS	Phytosanitary certificate	A message/document consistent with the model for certificates of the IPPC, attesting that a consignment meets phytosanitary import requirements.
39.	852000	Sanitary certificate	Document/message issued by the competent authority in the exporting country evidencing that alimentary and animal products, including dead animals, are fit for human consumption, and giving details, when relevant, of controls undertaken.
40.	856000	Inspection certificate	Document/message issued by a competent body evidencing that the goods described therein have been inspected in accordance with national or international standards, in conformity with legislation in the country in which the inspection is required
41.	856001	Pre-Shipment Inspection Certificate	A Certificate issued prior to the goods being shipped after inspection by a competent body evidencing that the goods described therein have been inspected in accordance with national or international standards
42.	911000	Import licence	Document/message issued by the competent body in accordance with import regulations in force, by which authorization is granted to a named party to import either a limited quantity of designated articles or an unlimited quantity of such articles dur
43.	911DH3	NOC (Rollover)	NOC(Rollover) is issued by DGHC to the importer who had imported the goods for utilizing in a contract however, he has been awarded new contract and wants to utilize the goods in new contract in the same area
44.	911DH4	NOC (Transfer)	NOC(xfer) is issued by DGHC to the importer who availed import duty benefit at the time of import of goods.However instead of reexporting the goods back he prefers to xfer the goods back to another person holding contract/sub-contract for exploration
45.	911DH5	NOC (Lost in Hole)	NOC(Lost in Hole) is issued by DGHC to the importers for the goods imported by him availing customs duty benefit, however, the goods can not be re-exported as the goods are lost in hole during exploration and are beyond retrieval.
46.	911HE1	Import Certificate	Import Certificate is issued by HEPC for availing custom duty exemptions on imports
47.	XXX0FS	Rejection Certificate	Certificate issued by the country of import where an export consignment was rejected.