



THE COTTON TEXTILES EXPORT PROMOTION COUNCIL

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Engineering Centre, 5th Floor, 9, Mathew Road, Mumbai - 400 004. Maharashtra State, INDIA

Web.: [www.texprocil.org](http://www.texprocil.org) | E-mail: [info@texprocil.org](mailto:info@texprocil.org) | Tel.: +91-22-49444000, 23632910-12

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Sub : Implementation of origin procedures under India-Australia Economic Cooperation and Trade Agreement

Dear Member,

CBIC has issued Instruction No.10/2023 -Customs dated 10th March, 2023 ([enclosed](#)) regarding implementation of origin procedures under the India-Australia ECTA.

Earlier CBIC had issued Instruction No. 19 /2022- Customs dated 17th August, 2022 which called for consistent application of the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 (CAROTAR) with the rules of origin (ROO) and operational certification procedures (OCP) of relevant free trade agreements (FTAs) for the purpose of implementation.

The new instruction clarifies certain aspects related to the implementation of ROO and OCP under the India-Australia ECTA are as follows –

(i) One of the key points in the procedures under the India-Australia ECTA is that (e-COO) issued electronically by the authorized issuing bodies or authorities of Australia, is a valid document for claiming preferential benefit under the ECTA, provided it has been issued in the prescribed format, bears the seal and signatures of the authorised issuing body or authority and fulfills all other requirements stated in Customs (NT) Notification 112/2022 dated December 22, 2022.

(ii) The instruction also mandates that the e-COO be uploaded on e-Sanchit by the importer or customs broker for availing preferential benefit. The e-COO particulars, such as unique reference number and originating criteria, must be carefully entered while filing the bill of entry.

(iii) For defacement purposes, a printed copy of the e-COO must be presented to the customs officer, who will cross-check the unique reference number and other particulars entered in the bill of entry with the printed copy of the e-COO.

(iv) Further, Notification No. 112/2022-Customs (N.T.) dated 22nd December 2022 lists the requirements of a valid COO/e-COO under India-Australia ECTA and affixing of QR Code on the COO/e-COO is not a requirement under the same.

(v) The India-Australia ECTA's COO format does not include overleaf notes. However, when notifying the Rules of Origin, these were added to Notification No. 112/2022-Customs (N.T.) dated December 22, 2022 from the Indian side as a guide for respective issuing authorities/bodies as well as traders.

(vi) The Overleaf Notes serve as instructions on how to complete specific entries in the COO format; however, they do not constitute a component of the COO format in and of itself.

(vii) Hence, the absence of Overleaf Notes on the COOs received from Australia might not be a reason to start the verification process or refuse to grant preferential treatment.

(viii) The instruction also acknowledges that exporters may not always know the port of destination due to geographical distance, weather disturbances, logistical convenience, etc.

(ix) The exporters may not always know the port of destination and therefore, to avoid re-issuance of COO, Australian issuers fill the Port of Destination field with 'any ports in India'.

(x) The similar practice is followed by India's issuing authorities as well, where required. Therefore, so long as the details on the COO and the transport documents match, putting 'any ports in India' in the Port of Destination field of the COO by Issuing bodies of Australia may not be a ground for initiating verification or denial of preferential benefit.

Members may kindly take a note of the above instruction as it will clarify and facilitate ease of doing business between India and Australia.

Regards,

**Dr. Siddhartha Rajagopal**  
Executive Director

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