



THE COTTON TEXTILES EXPORT PROMOTION COUNCIL

(Sponsored By Government of India)

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

E-Serve No.: 164 of 2023 | Date: July 07, 2023

Sub: Implementation under India-Japan CEPA

Dear Member,

CBIC has issued Instruction No.19/2023-Customs dated 4.7.2023 ([copy enclosed](#)) on the above subject.

CBIC has received representations related to Customs clearance of imports under India -Japan CEPA when there is use of various versions of HS in Certificate of Origin (CoO) and Bill of Entry (B/E).

In this regard it is informed that-

-- India-Japan CEPA was negotiated on the basis of HS 2007.

-- As per the Operational Certification Procedures of India-Japan CEPA (given in Notification No. 55/2011- Customs (NT) dated 1.8.2011), the CoO should contain the six digit tariff classification based on HS 2007.

On the other hand, the tariff preference under India-Japan CEPA was extended on account of transposition to existing HS 2022 vide Notification No. 69/2011 dated 29.7.2011.

In view of the above, CBIC has now clarified that -

-- HS Code (2007 version) mentioned in CoO issued under India-Japan CEPA needs to be correlated with the HS Code (2022 version) mentioned in the Bill of Entry at the time of Customs clearance.

Members may kindly make a note of the above and do the needful as advised.

Regards,

**Dr. Siddhartha Rajagopal**  
Executive Director

::TEXPROCIL::

TEXPROCIL respects your privacy. You are receiving this email because of your membership with TEXPROCIL.

To ensure that you continue receiving our emails, please add us to your address book or safe list.



वैश्वेव कुटुम्बकम्  
ONE EARTH • ONE FAMILY • ONE FUTURE



Subscribe us on WhatsApp +91-9152009163



© TEXPROCIL | 2022

Engineering Centre, 5th Floor 9 Mathew Road, Mumbai 400 004, INDIA

[Unsubscribe](#)