



TEXPROCIL

THE COTTON TEXTILES EXPORT PROMOTION COUNCIL

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Sub: CBIC implements Ex-Bond Shipping Bill in ICES 1.5

Dear Member,

CBIC has issued Circular No.22/2023-Customs dated 19.9.2023 ([copy enclosed](#)) on the implementation of Ex-Bond Shipping Bill (SB) in Indian Customs EDI System (ICES) 1.5.

CBIC draws your kind attention to Sections 68 and 69 of the Customs Act, 1962 which deals with clearance of warehoused goods for home consumption and export respectively.

A format of Bill of Entry (BE) for home consumption clearance of such goods is already available in ICES. Such ex-bond BE is linked in the System with the original warehousing (into-bond) BE through which these goods were warehoused at the time of import into India.

However, no format for ex-bond SB was available in the System to cover export of warehoused goods. Hence, the ledger of warehoused goods was incomplete as all transactions of removal of cargo were not captured.

CBIC has now developed a format for ex-bond SB on ICES 1.5 for processing of export of warehoused goods from a bonded warehouse.

Please note that-

-- Ex-bond SB can be used for export of warehoused goods only. It is also not meant for export of goods resulting from manufacturing or other operations under section 65 in a bonded warehouse.

-- However, if goods imported in a warehouse where permission has been granted under Section 65, are exported as such then the above mentioned ex-bond SB can be filed.

-- No incentive such as Drawback, RoDTEP/RoSCTL benefit, advance authorisation / EPCG etc. shall be available for such cargo and SB would be a free SB.

-- In case of any difficulty, kindly send an email to icegatehelpdesk@icegate.gov.in.

For detailed information on the design and workflow in this regard, kindly refer to CBIC Circular No.22/2023-Customs dated 19.9.2023.

Members may kindly make a note of the above.

Regards,

Dr. Siddhartha Rajagopal
Executive Director

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