



THE COTTON TEXTILES EXPORT PROMOTION COUNCIL

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Sub: Implementation of Automation in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 for EOUs - Effective 01.09.2024

Dear Member,

CBIC vide [Circular](#) No.11/2024-Customs dated 25th August, 2024 has notified implementation of Automation in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 for EOUs w.e.f. 01.09.2024.

This automation aims to enhance efficiency and streamline processes related to the import of goods at concessional rates or for specified end uses by EOUs.

We draw your kind attention to the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 (known as IGCRS Rules, 2022), which was notified through Notification No.74/2022-Customs (N.T.) on 09.09.2022.

With the necessary system updates now completed, EOUs must obtain an IGCR Identification Number (IIN) from the ICEGATE portal and register their IGCR bond to benefit from IGCR when filing a bill of entry. Once this module is active, the same process will also apply to clearances from SEZs to EOUs.

Accordingly, all EOUs may obtain IGCR Identification Number (IIN) at ICEGATE portal by registering immediately as the SEZ Unit becomes ICEGATE enabled.

Members are advised to take note of this development and ensure compliance with the new automated procedures.

Regards,

**Dr. Siddhartha Rajagopal**  
Executive Director

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