

FLOWCHART FOR CUSTOMS CLEARANCE OF IMPORTED GOODS

Prior BILL OF ENTRY (BOE)

Bill of Entry (BOE) can be filed in the Customs System even before arrival of goods at the port of import. Such BOE is called a Prior Bill of Entry, This offers a significant advantage because Customs processing and duty payment etc. can take place even before the actual arrival of goods. This helps in saving time and ensuring clearance of goods as soon as it arrives. The importer/Customs Broker (CB) needs to plan filing of prior BOE accordingly.

Role & Responsibility — Importer / Customs Broker (CB)

PROCEDURE FOR CLEARANCE OF IMPORTED GOODS

STEP 1

Confirm the arrival of goods at the port of import and take delivery order from the airlines/shipping lines/courier agency. It is important for the Importer/Customs Broker (CB) to know the mode of shipment. If it is in Cargo Mode by Air and courier mode, it will be dealt by the Airport & ACC, Kolkata. If it is in Cargo Mode by Land/Sea, it will be dealt by seaport/ICD/Docks, etc. as the case may be.

Role & Responsibility - Airlines/Shipping Lines, Freight Forwarder and Importer/Customs Broker

STEP 2

Filing of BOE has to be ensured by the importers either on their own or through a Custom Broker of their choice. It is generally done online through ICEGATE Portal namely www.icegate.gov.in

Role & Responsibility — Importer / Customs Broker (CB)

STEP 3

Processing of BOE by Customs System. Customs' role starts from this point only i.e. after the BOE is filed. Therefore, Customs may be contacted with "BOE number and date" in case it is intended to track the consignment and expedite the clearance. The entire process of customs clearance is done electronically.

Role & Responsibility — Customs

STEP 4

As soon as the BOE is filed, it may be referred online by the EDI System (Customs) to Partner Government Agency (PGA) like Drug Controller (ADC)/Animal Quarantine (AQ) / Plant Quarantine (PQ) / Food Safety & Standards Authority of India (FSSAI), etc. in case NOC is required from them. Therefore, it is very important to plan and understand in advance the requirement of such NOC. Customs Brokers (CB), invariably are aware of such requirement. BOE is marked online to the respective PGA. NOC from applicable PGA will be required before goods can be released by Customs. Such NOC is given online by PGA directly and there is no role of Customs in it.

Role & Responsibility — Respective PGAs and Importer / Customs Broker (CB)

STEP 5

After Completion of the assessment the importer / Customs Broker (CB) are required to register the goods. This can be done online through ICEGATE Portal www.icegate.gov.in

Role and Responsibility — Importer / Customs Broker (CB)

STEP 6

Duty Payment can be done by the importer/ Customs Broker (CB) even before the assessment is completed by Customs. It is important to understand that customs

processing would continue after Goods Registration, even if the duty has not been paid. But in order to ensure quick clearance the importer/Customs Broker (CB) should pay the duty even before the registration process is completed.

Role and Responsibility — Importer/ Customs Broker (CB)

STEP 7

Customs will conduct examination if required and give Out of Charge (OOC) in case everything is in order. OOC signifies that the Customs process is complete and role of Customs ends at this stage. Importer/Customs Broker (CB) can check the status of OOC on ICEGATE Portal www.icegate.gov.in

Role and Responsibility — Customs

STEP 8

Generation of Gate Pass and Delivery of goods by the Custodian

Role and Responsibility — Custodian and Importer / Customs Broker (CB)

STEP 9

Transportation of Goods from the Port.

Role and Responsibility — Importer / Customs Broker (CB).