To,

All Principal Chief Commissioners of Customs / Customs (Prev.).
All Chief Commissioners of Customs / Customs (Prev.).
All Principal Commissioners of Customs / Customs (Prev.).
All Commissioner of Customs of Customs / Customs (Prev.).


Sir/ Madam,

Paras 8.1 and 8.2 of Circular 41/2017–customs dated 30th October 2017 prescribed the following dates for mandatory e-sealing:

(a) AEOs and Units having permission to self–seal without supervision of a Central Excise officer were to mandatorily use RFID e seals with effect from 8th November 2017 when exporting from the ports / ICDs listed in the aforesaid circular.

(b) In respect of units who were availing sealing at approved premises but in presence of Central Excise officers (or now officers from the GST Commissionerate of the CBEC) with effect from 20th November 2017.

2. Representations have been received from several trade associations, exporters, custodians and other stakeholders for relaxing the requirement for mandatory e-sealing in view of insufficient stock of e-seals with the notified vendors and that all eligible categories of exporters have not been able to acquire seals for adopting the new procedures.

3. Taking this into consideration, the Board has decided the following:

(i) All entitled Exporters who have acquired RFID e-seals and are stuffing containers at approved premises for export through Ports/ICDs where facilities for readers are available shall be free to continue / adopt the new e-sealing procedure and need not seek presence of officers of the department for supervising stuffing. Essentially, this implies that the procedure is voluntary for entitled exporters till 15th December, 2017.

(ii) Further, with effect from 15th December, 2017 e-sealing shall become mandatory in respect of the exporters, who have been permitted self-sealing facilities under the erstwhile excise
procedure or GST regime, AEO exporters and exporters availing supervised stuffing at their premises for the following locations:

1. JNCH, Nhava Sheva (INNSA1)
2. Chennai Port (INMAA1)
3. Mundra Port (INMUN1)
4. Hazira Port (INHZA1)
5. Cochin Port (INCOK1)
6. Kattupalli, Port (INKAT1)
7. Kolkata Port (INCCU1)
8. ICD Tughlakabad (INTKD6)
9. Tuticorin Port (INTUT1)
10. Pipavav Port (INPAV1)
11. Vishakhapatnam Port (INVTZ1)
12. Krishnapatnam Port (INKRI1)
13. ICD Bangalore (INWF6)
14. ICD Tirupur (INTUP6)
15. ICD Ludhiana (INLDH6)

(iii) Finally, e-scaling procedure for Full Container Load stuffed at approved premises would be mandatory with effect from 1st January, 2018 for all Ports/ICDs.

4. It is once again clarified that the exporters who have already switched to new procedure may continue with new procedure and exporters who intend to voluntarily adopt new e-scaling procedure are free to do so, if the readers are in place at the Customs station of export. Exporters availing stuffing at approved premises under supervision shall continue to do so through the GST Commissionerates of the CBEC.

5. Field formations shall take necessary steps to ensure that officers familiarise themselves with equipment, procedures and systems with respect to RFID e-scaling. Board shall in consultation with Chief Commissioners and Vendors plan regional training workshops on the lines of the national event in Delhi on 16th November 2017 for facilitating a smooth transition to the technology enabled system. In the meanwhile, Commissioners must encourage the officers to familiarise themselves with the equipment in all such places where readers have been made available.

6. In case there is still no reader available at any Port/ICD 15 days prior to 31st December, 2017, it shall be communicated to Board by fax/email.

7. Difficulties if any should be brought to the notice of the Board. Hindi version follows.

Yours faithfully,

[Signature]

(Zubair Riaz)
Director (Customs)