

Imports

Home Consumption - Bill of Entry

- Commercial Invoice
- Packing List
- HAWB
- Purchase Order / Contract / Sales Agreement
- GATT Declaration
- Technical write-up / Product literature / Catalogue / Manual
- Bond / Undertaking (wherever applicable)
- Letter of Credit (if applicable)
- Country of Origin Certificate (wherever applicable)
- Duty Exemption Certificate or any other detail or documents essential for availing the benefit of exemption notification.
- Please note incase of Proforma Invoice or FOC Invoice, the importer or supplier has to submit Value evidence, which can be one of the following:-
 - Manufacturer's / Supplier's Price List
 - Confirmation from the supplier on the declared value
 - Copy of Previous Bill of Entry for the same item

EOU Scheme - Bill of Entry

- Commercial Invoice
- Packing List
- HAWB
- Purchase Order / Contract / Sales Agreement
- GATT Declaration
- Technical write-up / Product literature / Catalogue / Manual
- Letter of Credit (if applicable)
- Country of Origin Certificate (wherever applicable)
- B-17 Bond No. (If the same is executed in the Air Cargo Complex, Chennai)
- Procurement Certificate
- Import Approval from STPI / with copy of invoice endorsed by STPI
- Copy of Warehousing Licence & inbond manufacturing sanction order
- Copy of Green Card
- Copy of Letter of Approval, issued by Development Commissioner / Director STPI
- Copy of List of Capital Goods
- Please note that for filing the BOE in the 100% EOU scheme, the 100% EOU Unit should be already registered in EDI System of the Air Cargo Complex, Chennai.
- All the approvals should be valid as on date of Customs clearance of the shipment.
- In case of the B-17 Bond, the same should be registered in the EDI system and adequate balance should be available

Repair & Return - Bill of Entry

Import of Exported Goods, for clearance into DTA, under Notfn, 94/96

Commercial Invoice*

Packing List

HAWB

Technical write-up / Product literature / Catalogue / Manual

Communication with shipper abroad

Original Export Invoice

Original Export Shipping Bill

Export HAWB

Freight Certificate (Export)

Freight Certificate (Import)

Insurance Policy Certificate (Export) or 1.125% of the shipment value can be taken, in place of the actual insurance premium amount

Insurance Policy Certificate (Import) or 1.125% of the shipment value can be taken, in place of the actual insurance premium amount

Original Export Certificate

Original Import Bill of Entry Copy

Original Import Invoice (First Import)

* The value of the invoice should comprise of Repair charges and cost of material used in repair (whether such costs are actually incurred by the importer or not)

*The Description in the invoice should match with the export documents, as establishing the identity of goods, with that of the export goods is of paramount importance.

* In cases of repair & return, the Duty of customs would be leviable if the value of reimported goods after repairs carried out including cost of materials used in repair (whether such costs are actually incurred or not) insurance and freight charges, both ways.

SVB- Related Cases

In all cases where the importer and foreign supplier are related persons as defined in rule 2(2) of the Customs Valuation Rules, 1988, valuation should be referred to special valuation branch. Pending such examination of valuation, all such consignments will be assessed provisionally under section 18(1) of the Act. The importer will have to execute a bond for provisional assessment.

If the SVB file is already opened and is pending finalisation:-

1. SVB Circular
2. PD Bond (In case, if a General Bond is

If the SVB file has to be opened fresh:-

1. A detailed Letter addressed to " The Deputy Commissioner of Customs, Air Cargo Complex, Chennai", explaining in detail the nature of relationship and its affect on the inter-company transaction, as well as requesting the release of the shipment at the earliest.
2. Memorandum and Articles of Association
3. PD Bond

If the SVB has finalised the case:-

1. Valid SVB Order

Exhibition Goods (Re-import)

Invoice

Packing list

IEC (Importer Exporter Code Number)

Detailed covering letter to Deputy Commissioner of Customs

Export Documents (Shipping Bill, Freight Certificate, Customs endorsed invoice, Export Certificate

Unaccompanied baggage

Invoice

Packing list

Passport in original*

* Passengers needs to represent and produce the passport copy at the time of clearance

* In case if the passenger is not in a position to visit personally, he can give notarized power of attorney to his representative in a Rs.100 stamp paper along with Original passport for clearance.

EPCG/DEEC and other schemes

License copy with Check list registered with Customs is required along with other statutory documents.

Commercial Invoice

Packing List

HAWB

Purchase Order / Contract / Sales Agreement

GATT Declaration

Technical write-up / Product literature / Catalogue / Manual

Letter of Credit (if applicable)

Detailed covering letter addressed to Deputy Commissioner of Customs

High Sea Sales

Clearance procedure in case of high sea sales is the same as in case of general purpose Clearance but the following points must be considered: -

(1) Only one party's name should appear in the bill of entry filed by canalizing agency or export houses or trading houses. No bill of entry can be filed on account of another Party, Madras CPN No.72/89 dated 21.4.89.

(2) The bill of entry will be noted in the name of high sea buyer on production of high sea sale contract. Original copy of bill of lading endorsed in favour of buyer should also be given.

(3) High sea sale contract must be a legally enforceable contract.

(4) All declarations, undertaking, bonds etc. are to be given by the high sea buyer.

(5) Original importer is also required to fulfill conditions relating to importation.

(6) A high sea buyer is also required to file a declaration of value under Rule 10A of Customs Valuation Rules 1980. He can obtain necessary data from seller for the said declaration. (Mumbai CPN No.33/99 dated 4.3.99).

(7) High Sea sales are possible even in respect of goods transported by air. In case of High sea sale of carriage by air, airway bill is a recognized document for carriage of Goods by air.

Even though airway bill carries the words “NOT NEGOTIABLE” it does not restrict the seller from exercising his right to dispose of the goods to a third party.

A high sea seller must instruct his foreign supplier to direct the air carrier in writing to deliver the cargo to high sea buyer.

Documents required for High Sea Sales (HSS) Shipment

High Sea Sale (HSS) Agreement between the original importer and the buyer. The agreement should comply with the following requirement:-

The date of the HSS Agreement should be between date of shipment and the date of arrival.

The Agreement should be attested by Notary on the date of the agreement or before the arrival of the shipment.

Local sales invoice raised by the Actual Importer on the local buyer (the value difference between the CIF Import value and the Local Sale value should be more than 2%).

Letter from the actual importer addressed to “The Deputy Commissioner of Customs”, giving details of transaction and requesting permission to clear the shipment in favour of the HSS buyer.

Letter from the HSS Buyer addressed to “The Deputy Commissioner of Customs”, giving details of transaction and requesting permission to clear the shipment, as well as authorizing DHL Express (India) Pvt. Ltd. to arrange for Customs clearance of the import shipment.

Letter from the actual importer addressed to DHL Express, informing DHL of the HSS agreement and instructing us to make arrangements to clear the shipment in favour of the HSS buyer and deliver the same to HSS Buyer. The actual importer should agree to make all the inbound charges incurred during the clearance process including Duties, TSP charges, Demurrage Charges, Taxes etc.

Re-import under ATA carnet pass book

Original carnet registration

Invoice (Export Invoice attested by Invoice)

Packing list

Letter addressed to Customs stating the reason for re-import

Invitation letter from FICCI (Federation of Indian Chamber of Commerce and Industry)

Import Invoice and packing list

Drugs/ Medicine Imports/ADC NOC

Invoice

Packing list

Purchase order

IEC (Importer Exporter Code Number)

GATT Declaration

Manufacturer’s License

Import Licence (Form-10, 11,12)

Sample for ADC clearance

Clearance is subject to NOC from Additional Drug Controller(ADC)

FOOD IMPORTS/ PHO Clearance

Invoice
Packing list
Purchase order
IEC (Importer Exporter Code Number)
GATT Declaration
Authorisation Letter
Phytosanitary certificate
NOC from Port Health Officer

PQ/SEEDS

Invoice
Packing list
GATT declaration
Technical write up
Authorisation letter
NOC from Plant Quarantine
Seeds are not allowed to be imported through
courier mode and it needs to be imported only in
cargo/ Navasheva

LEATHER IMPORTS/WLRO

Invoice
Packing list
Purchase order
IEC (Importer Exporter Code Number)
GATT Declaration
Authorisation Letter
Leather Declaration
Approval from WLO (Wild Life Officer Certificate) incase of restricted leather

AIRCRAFT PARTS/AOG IMPORTS

Invoice
Packing list
Purchase order
IEC (Importer Exporter Code Number)
GATT Declaration
Licence copy of the Schedule/
Non Scheduled Operator
Air worthiness certificate

Exports

Free Shipping Bill

Invoice
Packing list
Purchase order
IEC (Importer Exporter Code Number)
SDF (Self Declaration Form)
Shipper's letter of Instruction with
AD (Authorized Dealer code)
Incoterms
Dimension of Cargo

Drawback shipping bill

Invoice
Packing list
Purchase order
IEC (Importer Exporter Code Number)
SDF (Self Declaration Form)
Appendix-III and IV
Shipper's letter of Instruction with
AD (Authorized Dealer code)
Incoterms
Dimension of Cargo

Advance Authorization

Invoice
Packing list
Purchase order
IEC (Importer Exporter Code Number)
SDF (Self Declaration Form)
Shipper's letter of Instruction with
AD (Authorized Dealer code)
Incoterms
Dimension of Cargo
License registration check list
Advance License declaration

Exports by EOU (Export Oriented Units)

Invoice
Packing list
Purchase order
IEC (Importer Exporter Code Number)
SDF (Self Declaration Form)
Shipper's letter of Instruction with
AD (Authorized Dealer code)

Incoterms
Dimension of Cargo
Annexure C-1

Draw back and Advance Authorisation

Invoice
Packing list
Purchase order
IEC (Importer Exporter Code Number)
SDF (Self Declaration Form)
Shipper's letter of Instruction with
AD (Authorized Dealer code)
Incoterms
Dimension of Cargo
Appendix 3 & 4
License registration check list
Advance License declaration

NFEI (No Foreign Exchange remittance Involved)

Invoice
Packing list
IEC (Importer Exporter Code Number)
Shipper's letter of Instruction with
Incoterms
Dimension of Cargo
Bank Waiver

Repair and Return

Export Invoice
Import Invoice
Previous Bill of Entry
TR-6 challan
Packing list
Purchase order
Correspondence between Shipper and Consignee
RMI (Repair maintenance Index)
IEC (Importer Exporter Code Number)
Shipper's letter of Instruction with
Incoterms
Dimension of Cargo
Bank waiver
Detailed covering letter to Deputy Commissioner of Customs
Letter seeking Export certificate (incase of re-import)
Chartered Engineer's Certificate (if required)

ATA Carnet

Invoice
Approval Letter from FICCI
Packing list
ATA pass book
Detailed covering letter to Deputy Commissioner of Customs
Invitation copy

Exhibition Goods

Invoice
Packing list
IEC (Importer Exporter Code Number)
SDF (Self Declaration Form)
Shipper's letter of Instruction with
AD (Authorized Dealer code)
Incoterms
Dimension of Cargo
Bank waiver
Invitation letter (Invitation to participate in Exhibition (ITPO))
Sponsor certificate
Detailed covering letter to Deputy Commissioner of Customs
Letter seeking Export certificate (in case of re-import)

Software Exports

Invoice
Packing list
Purchase order
IEC (Importer Exporter Code Number)
SDF (Self Declaration Form)
Shipper's letter of Instruction with
AD (Authorized Dealer code)
Incoterms
Dimension of Cargo
STPI approval
Softex Form (in case of electronic form of Export)

Chemical exports

Invoice
Packing list
Purchase order
IEC (Importer Exporter Code Number)
SDF (Self Declaration Form)

Shipper's letter of Instruction with
AD (Authorized Dealer code)
Incoterms
Dimension of Cargo
Analytical report
MSDS (Material Safety Data Sheet)
Non DG (Dangerous Goods) certificate if applicable
If DG goods, Shipper Declaration is required

Leather exports

Invoice
Packing list
Purchase order
IEC (Importer Exporter Code Number)
SDF (Self Declaration Form)
Shipper's letter of Instruction with
AD (Authorized Dealer code)
Incoterms
Dimension of Cargo
Leather Declaration
Copy of RCMC
Approval from WLO (Wild Life Officer Certificate) incase of restricted leather

Used car exports

Invoice (if no foreign exchange is involved the same should be endorsed by banker)
Packing list (same as Invoice along with details of engine and chassis no and packing details)
NOC from RTO- Mention about the registration details, name of the owner, vehicle engine no, Chassis no etc.
NOC from Jurisdictional police- Get a letter stating that there is no case pending involving this vehicle by mentioning the registration number
Letter to Dy. Commissioner- Seeking his permission to export the car for testing purpose.
Bank Waiver
IEC copy
Incoterms
Dimension of cargo
Shipper's letter of Instruction with
AD (Authorized Dealer code)

Handicraft exports

Invoice
Packing list
Purchase order
IEC (Importer Exporter Code Number)

SDF (Self Declaration Form)
Shipper's letter of Instruction with
AD (Authorized Dealer code)
Incoterms
Dimension of Cargo
Handicraft board certificate
RCMC
If required need to obtain non antique certificate from Archaeology department

Foods/Fruits/Plant product exports

Invoice
Packing list
Purchase order
IEC (Importer Exporter Code Number)
SDF (Self Declaration Form)
Shipper's letter of Instruction with
AD (Authorized Dealer code)
Incoterms
Dimension of Cargo
Phytosanitary certificate
Port Health Officer Certificate

Drugs/Medicine exports

Invoice
Packing list
Purchase order
IEC (Importer Exporter Code Number)
SDF (Self Declaration Form)
Shipper's letter of Instruction with
AD (Authorized Dealer code)
Incoterms
Dimension of Cargo
NOC from Additional Drug Controller(ADC)
Manufacturer's License
Export License
Export Label
Sample for ADC clearance

Unaccompanied baggage

Invoice
Packing list
Departure Certificate
Airline ticket
Passport copy

Authorization letter

Letter to Deputy Commissioner seeking permission to export