

**Instruction No. 19/2022-Customs**

F. No. 456/319/2021-Cus.V (Pt.)  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

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19A, Fourth Floor, Jeevandeep Building,  
Sansad Marg, New Delhi – 110 001  
Dated: August 17, 2022

To

All Pr. Chief Commissioners/Chief Commissioners, under CBIC  
All Pr. Directors General/Director General, under CBIC  
All Pr. Commissioners/ Commissioners, under CBIC

**Subject: Applying CAROTAR maintaining consistency with the provisions of relevant trade agreement or its Rules of Origin – reg.**

Madam/Sir,

Subsequent to the insertion of Section 28DA in Customs Act, 1962 on 27.3.2020, the CBIC Notification No. 81/2020-Customs (NT) dated 21.08.2020. notified the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020.

2. Further, as you are also aware, the operational certification procedures related to implementation of Rules of Origin (pertaining to each trade agreement - FTA/ PTA/ CECA/ CECA/ CECPA), stand separately notified under Section 5 of Customs Tariff Act, 1975.

3.1 For uniform and judicious application of provisions, the Board has previously issued Circular No.38/2020-Customs dated 21.08.2020, Instruction No.20/2020-Customs dated 17.12.2020 & No.18/2021-Customs dated 17.08.2021, and letter F.No.15021/18/2020(ICD) dated 13.11.2020.

3.2 In continuation of the same, field formations are sensitized by drawing attention again to section 28DA. It is emphasized that its sub-section (3) empowers the proper officer to ask the importer to furnish further information, *consistent with the trade agreement*, in case the proper officer has reasons to believe that the country-of-origin criteria have not been met. Similarly, its sub-section (4) enables the proper officer, where the importer fails to provide the requisite information for any reason, to cause further verification *consistent with the trade agreement*. Moreover, in the Rules, the rule 8 (3) states - *"In the event of a conflict between a provision of these rules and a provision of the Rules of Origin, the provision of the Rules of Origin shall prevail to the extent of the conflict."*

4. Hence, the Officers under your charge should be sensitive to applying CAROTAR maintaining consistency with the provisions of relevant trade agreement or its Rules of Origin.

5. Hindi version follows.

Yours sincerely,

(Hemant Kumar)  
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