

F. No.450/151/2019-Cus IV  
 Government of India  
 Ministry of Finance  
 Department of Revenue  
 (Central Board of Indirect Taxes & Customs)

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Room No.227B, North Block, New Delhi.  
 dated 29<sup>th</sup> November, 2019

To,

All Principal Chief Commissioners/ Chief Commissioners of Customs/ Customs (Preventive),  
 All Principal Chief Commissioners/ Chief Commissioners of Customs & Central Taxes,  
 All Principal Commissioners/ Commissioners of Customs/ Customs (Preventive),  
 All Principal Commissioners/ Commissioners of Customs & Central Taxes,

**Subject: Mandatory uploading of specified supporting documents and mention of document code and IRN in Bills of Entry (BoE) – reg.**

Madam/Sir,

Reference is invited to Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018 [notified vide Notification No 36/2018-Cus (NT) dated 11.05.2018]. In the said regulations, “**Supporting documents**” have been defined under Regulation 2(g) as documents in the electronic form or otherwise, which are *relevant to the assessment of the imported goods* under Section 17 and 46 of the Customs Act, 1962.

2. Reference is also invited to various Board’s Circulars issued in relation to eSANCHIT on imports. The brief details are given in the following table:

S. No.	Circular No.	Date	Details of the Circular
1	40/2017-Cus	13.10.2017	Pilot implementation of paperless processing under SWIFT
2	35/2018-Cus	01.10.2018	Advisory circular regarding registration of beneficiaries on ICEGATE
3	44/2018-Cus read with Corrigendum circular no. 47/2018- Cus dated 27.11.2018 13/2019-Cus 19/2019-Cus	13.11.2018  03.06.2019 16.07.2019	Implementation of PGA eSANCHIT [uploading of Licenses / Permits / Certificates / Other Authorizations (LPCOs) by PGAs]

4	14/2019-Cus	03.06.2019	Simplified auto registration of beneficiaries (IEC holders) on ICEGATE for eSANCHIT and other benefits
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3. Currently, on the import side, uploading of at least one document on e-Sanchit is mandatory for every Bill of Entry. This is now being modified to mandatorily uploading on eSANCHIT, for every Bill of Entry, Invoice/ Invoice cum packing list and Transport Contract i.e. Bill of Lading/ Airway bill etc., as the case may be. Directorate of Systems have issued Advisory No. 25/2019 dated (web link) laying down requirement of mandatory uploading on e-Sanchit, the Invoice/ Invoice cum packing list and Bill of Lading/ Airway bill etc. for every Bill of Entry and subsequent declaration of document code and IRNs in the Bill of Entry. The coding scheme developed by Directorate of Systems is given under:

S. No.	Document Type	Name of the Document	Document Code
<b>I.</b>	<b>INVOICE (One of the two) – for every invoice</b>		
1		Invoice	380000
2		Invoice cum Packing List	331000
<b>II.</b>	<b>TRANSPORT CONTRACT (One of the below) – for every Bill of Lading / Airway Bill in the IGM</b>		
1		Master Bill of Lading	704000
2		House Bill of Lading	714000
3		Bill of Lading	705000
4		House waybill	703000
5		Tanker Bill of Lading	709000
6		Sea Way Bill (Non Negotiable)	710000
7		Inland Waterway Bill of Lading	711000
8		Air waybill	740000

9		Master air waybill	741000
10		Way Bill (Non Negotiable)	700000

With effect from 02.12.2019, for every Invoice and Bill of Lading / Airway Bill declared in the Bill of Entry, the reference of IRN generated from eSANCHIT with the relevant document code as given above must be provided. The reference of the above document codes from eSanchit in the Bills of Entry has been made mandatory in System.

4. As regards all the other supporting documents (such as Country of Origin Certificate (COO), licence/ permission from any Government Agency (PGA) in relation to the eligibility for import / clearances or claim of duty exemption), it is emphasised that to make Customs duty truly paperless, uploading of these documents through eSANCHIT either by beneficiary or by PGAs, should be ensured administratively. Therefore, the field offices must ensure that no physical copy of any supporting document is submitted and every relevant document is submitted only electronically via eSanchit either by the beneficiary or by the Participating Government Agency. DG (Systems) would also enforce the same in due course.

5. The above changes have been separately communicated to the various CHA associations and RES software providers. However, the same may further be given publicity by way of Trade notices. The above two changes may kindly be given wide publicity and the Trade may be guided suitably to ensure that there is minimum disruption after their implementation.

6. Difficulties, if any, should be brought to the notice of the CBIC.

Yours faithfully,



**(Zubair Riaz)**  
**Director (Customs)**