

CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

Date: 1<sup>st</sup> March, 2022

Advisory No: 07/2022

Category: Customs

Issued by: ICEGATE

## <u>Subject: Advisory for IGCR Admin officers to access IGCR (Import of Goods at Concessional Rate of</u> <u>duty) module at ICEGATE</u>

IGCR module is developed by ICEGATE, CBIC to provide a digital service to importers to avail benefits under the IGCR Rules (Import of Goods at Concessional Rate of Duty).

The broad provisions are as under:

- I. Available post log in on ICEGATE for importers in their existing account, registered with valid DSC.
- II. Provision of declaration of advance intimation of Import of Goods at concessional rate of duty.
- III. Generation of a unique IIN for a Financial Year with facility to amend as and when required.
- IV. A continuity Bond of IGCR Bond Type is created or amended by the Importer.
- V. Bond Management Module
- VI. Multiple Details are auto populated in the monthly statement.
- VII. Interface of details entered by the user provided to the jurisdictional Customs officer

2. This advisory is a complete step-by-step guide for the designated admin user of IGCR module to view the prior intimation declaration by the importers, view the monthly returns filed by the users, approve or reject the bond requests initiated by the users.



### A. Access IGCR Module

<u>Step 1:</u> Click on department login on the ICEGATE portal.



Step 2: Select IGCR module.

**<u>Step 3</u>**: Admin user will be able to view the following services available under the IGCR module.

- a) IGCR officer mapping- This functionality is restricted only to the nodal officer of the IGCR who will map the concerned officers of the jurisdiction with the importers' requests. The nodal officer will be provided the role of Bond Administrator (BNDADM) at ICES. This role will be assigned by the System Manager of the focal existing Customs House location in ICES. The nodal officer under this role in ICES will be able to access the functionality of IGCR role mapping and can appoint/remove designated jurisdictional customs officer in ACP role mapped by the focal existing Customs House location in ICES. For details ICES advisory issued in this regard be refrred. These officers under ACP role will be mapped by the nodal officer for respective EP divisions on ICEGATE. The appointed officers will only be allowed the services mentioned in b, c and d. All the departmental officers will be able to log in using their existing SSO id and Password.
- b) **Prior Intimation** To view the prior intimations declared by the importers in the jurisdiction of the customs officer.
- c) **IGCR Bond Request** To view the bond requests initiated by the importers in the jurisdiction of the customs officer.



d) **IGCR Monthly Return statement-** To view the Monthly return statements filed by the users in the jurisdiction of the customs officer.

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### A. Officer Mapping for IGCR

This functionality is restricted only to the nodal officer of the IGCR who will map the concerned officers of the jurisdiction with the importers' requests. The nodal officer will be provided the role of Bond Administrator (BNDADM) at ICES. The officer will be able to appoint/remove designated jurisdictional customs officer in ACP role at ICES. The officers in ACP role will be able to use other IGCR services as mentioned in Part B, C and D of the document.

**<u>Step 1.</u>** Select "IGCR Officer Mapping" from left panel.

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**Step 2:** Page will show the mapping of officer at division that are mapped to ports. Ports are mapped to officer with role "BNDADM". Bond Admin officer can manage the IGCR officer (jurisdictional customs officer in ACP role) for mapped division. Rows are highlighted to those division which don't have any IGCR officers mapping.



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**<u>Step 3</u>**: Select port code from drop down then select the Commissionerate, Port officer and division to map officer to selected division by clicking the "ADD" button.

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On successfully mapping the jurisdictional customs officer, the row will not be highlighted. Officer can click on remove button to remove the mapping of an officer on division.

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(Kindly note that this screen will not be visible to the jurisdictional customs officer. It will only be visible to Nodal Officer for mapping the other officers to perform other activities related to IGCR in their jurisdiction.)



#### **B. Viewing Prior Intimations declared by the Importers**

Prior intimation is declared by the importer at the user ICEGATE portal to share the details of the goods intended to be imported. ICEGATE system in return generates an IIN or IGCR Identification Number for the user. This is valid for a financial year and can be amended as per the import by the importers. Admin officer can view the Prior Intimation requests generated by the Importers in his jurisdiction by following the steps as below.

**<u>Step 1:</u>** Select "Prior Intimation" from the left panel.

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**Step 2:** Select the Financial Year/month to display the list of IINs generated through the requests of the importers in the jurisdiction. Admin officer can also enter a particular IIN to search a record.

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**<u>Step 3</u>**: A dashboard will be displayed to the admin with count of the Prior Intimation requests submitted by the importers in his jurisdiction. Admin can click on "View" button to view list of prior intimation requests.

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**<u>Step 4</u>**: A list of all the requests initiated IIN wise will be displayed to the admin user. Admin can click on "View" button to get a detailed view of the prior intimation requests.

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**<u>Step 5</u>**: Admin can click on different tabs to view the following details.

a. Manufacturer Details – This section has details of the Importer.

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b. Goods to be Imported – This section has details of goods intended to be imported under IGCR.

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c. Goods to be manufactured – This section has the details of the final goods intended to be manufactured by the importer.

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d. Job Worker details- This section has the details of the job workers involved if any for the processing of the imported goods.

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### C. IGCR Bond Request

**<u>Step 1</u>**: Select "IGCR Bond Request" from the left panel.

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**<u>Step 2</u>**: Select the Financial Year/month to display the bond requests generated by the importers in the jurisdiction. Admin officer can also enter a particular IEC to search a record.

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**<u>Step 3</u>**: A dashboard with details of total bond requests as per the bond status will be visible to the admin user. Click on "Click Here" link to view status descriptions.

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Status Description Page.

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1	REQUESTED	NEW/AMENDMENT IGCR BOND REQUEST FROM IMPORTER
2	ACCEPTED	IGCR BOND REQUEST IS ACCEPTED BY OFFICER
3	REJECTED	IGCR BOND REQUEST IS REJECTED BY OFFICER
4	PROCESSED	IGCR BOND REQUEST IS PROCESSED BY CUSTOMS SUCCESSFULLY
5	PROCESSED WITH ERROR	IGCR BOND REQUEST IS PROCESSED BY CUSTOMS WITH ERROR



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		IGCR Monthly Return			5.No	IGCR	BOND STATU	JS	RECC	ORDS COUNT		VIEW	$\boldsymbol{\nu}$
		Statement			1	REQUESTED					3	VIEW	Í i
		Back To User Panel			2	ACCEPTED					0		1
		LOGOUT			3	REJECTED					0	VIEW	
				_	4	PROCESSED					3	VIEW	1
					5	PROCESSED WITH ERF	ROR				0	VIEW	
					6	ALL					6	VIEW	<u>I</u>
				Click	Here to viev	v Status Description.							
		Governm Ministry of F	nent of India inance Department of	f Revenue						Award		National e-gove Award for 20	mance 10-11
	-				SMTP M Copy	ail List   Site Map   Ao rright © 2011 All rights res	cessibility Statem erved. Directorate o	nent   Add to F	avourite   Help   Terms of oms and Central Excise New D	f Use elhi.			
						Best Viewed at 10	24 x 768 Resolution	Internet Explor	er 8.0-Later Versions				

**<u>Step 4</u>**: Click on "View" button to view list of bond requests with their status.

**<u>Step 5</u>**: A dashboard with details of bond requests is displayed as per the IIN. Click on "View" button to view details of bond requests. Click on "Click Here" link to view error codes descriptions.

About U	s Services	Downloads	Guidelines	Useful Links Single Wind	ow Contact	Us A- A A+					
	Services		Home	> Services > IGCR							
	IGCR Offic	cer Mapping	IGCI	R Bond Request							
	Prior Intin	nation	Show	✓ entries				Se	earch:		
	IGCR Bon	d Request	S.No	IIN	IEC	REQUEST TYPE	BOND NO	STATUS	ERROR CODF	VIEW	
	IGCR Mor	nthly Return	1	02AAACS0764L1ZI2122001	0388070005	AMENDMENT WITH BG DETAILS	1000000292	REQUESTED		VIEW	
	Statement Back To User Panel		2	03AAACS0764L1ZG2122001	0388070005	FRESH WITHOUT BG%	100000291	PROCESSED	00	VIEW	
	BACK TO U	ser Panel	3	02AAACS0764L1ZI2122001	0388070005	FRESH WITH BG%	100000292	PROCESSED	00	VIEW	
	LOGOUT		4	03AAACS0764L1ZG2122001	0388070005	AMENDMENT WITH AMOUNT	100000291	REQUESTED		VIEW	
			5	10AAACS0764L1ZL2122001	0388070005	AMENDMENT WITH AMOUNT AND BG DETAILS	100000295	REQUESTED		VIEW	
			6	10AAACS0764L1ZL2122001	0388070005	FRESH WITH BG% AND BG DETAILS	100000295	PROCESSED	00	VIEW	
			Showin	a 1 to 6 of 6 entries				P	revious 1	Next	



CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

### Error Code description

	FRESH BOND REQUEST										
S No	ERROR CODE	DESCRIPTION									
1	00	FRESH BOND REQUEST PROCESSED SUCCESSFULLY AT CUSTOMS AND BOND NO GENERATED									
2	01	BOND NO ALREADY GENERATED AT CUSTOMS									
3	02	INTERNAL ERROR OCCURRED									
4	03	DUPLICATE BOND REQUEST FOUND									

	AMENDMENT BOND REQUEST											
S No	ERROR CODE	DESCRIPTION										
1	00	AMENDMENT BOND REQUEST PROCESSED SUCCESSFULLY AT CUSTOMS AND BOND AMOUNT UPDATED										
2	21	BOND NO NOT AVAILABLE FOR AMENDMENT REQUEST										
3	22	INTERNAL ERROR OCCURRED										
4	23	AMENDMENT BOND AMOUNT IS LESS THAN THE ORIGINAL BOND AMOUNT										
5	23	DUPLICATE BOND AMENDMENT REQUEST FOUND										

**Step 6:** Admin can accept or reject the bond request in "REQUESTED" status. Provide comments then click on "ACCEPT" or "REJECT" button to accept or reject the bond request.

Services	Home > Services > IGCR	
IGCR Officer Mapping	IGCR Bond Reques	st
Prior Intimation		IGCR Bond Details
IGCR Bond Request	IMPORTER NAME	DIAMOND CHAIN
IGCR Monthly Return	IEC	0388070005
Statement	GSTIN	02AAACS0764L1ZI
Back To User Panel	IIN	02AAACS0764L1ZI2122001
	BOND NO	100000292
LOGOUI	BOND DATE	28-FEB-2022
	BOND TYPE	IGCR
	BOND AMOUNT	2000
	AGENCY TYPE	IMPORTER
	BG%	1
	REQUEST TYPE	AMENDMENT WITH BG DETAILS
	STATUS	REQUESTED
	ERROR CODE	
	COMMENTS	
		ACCEPT REJECT Back



CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS



The following message will be displayed on the screen on accepting/rejecting the Bond Request.





CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS



### **D. IGCR Monthly Return Statement**

Jurisdictional Customs officer can view the Monthly statements submitted by the importers in his jurisdiction. This interface also provisions alerts for the admin officer in case the importer has defaulted in the submission of his returns as per the IGCR rules.

**<u>Step 1</u>**: Select "IGCR Monthly Return Statement" from left panel.

Latest	n enquiry se	ervices are av	vailable at Home	e > Public Enqu	iiries. For details	lick here . *eSAN	ICHIT :- For the	Step-by-Step Pro	cedure Guide for Electronic D	ocument Upload, as per (	Last Updated : Fe	eb 28, 2022
Home	About Us	Services	Downloads	Guidelines	Useful Links	Single Window	Contact Us	A- A A+				
		Service	S	Hom	e > Services							-
		IGCR Off	icer Mapping	We	elcome : 8	0005293						
		Prior Inti	mation	Plea	ase select a	an option fro	om the lef	t menu				
		IGCR Bor	nd Request									
		IGCR Mo Statemer	nthly Return nt									
		Back To U	Jser Panel	_								
		LOGOUT		_								
		Governm Ministry of F	n <b>ent of India</b> inance Department o	f Revenue	SMTP Mail I	ist   Site Map   Acco	essibility Statem	ent   Add to Favo	Che coaption Aw South Asia		National e-governar Award for 2010-1	ice 1

**<u>Step 2</u>**: Select year and month to search monthly return details and press search button.

Latest:										*Attention: ICEGAT	Last Updated : Feb 28, 2022
Home	About Us	Services	Downloads	Guidelines	Useful Links	Single Window	Contact Us	A- A	A+		
Home	About Us	Services Services IGCR Off Prior Inti IGCR Bor IGCR Mo Statemer Back To U	s mation and Request nthly Return it Jser Panel	Home IGC Year	e > Services > CR Month	IGCR IV Return S	Contact Us	A- A	ch Reset		
		Governm Ministry of F	ient of India nance Department e	f Revenue	SMTP Mail L Copyright	ist   Site Map   Acc Å© 2011 All rights res Best Viewed at 10:	cessibility Statem erved. Directorate o 24 x 768 Resolution	ent   Add f Systems, (   Internet E	The searching to Favourite   Help   Terms of Justoms and Central Excise New De optioner 8. o-Later Versions	Ward Award With Award W Use ani:	National e-governance Award for 2010-11



**<u>Step 3</u>**: A dashboard with count of all the monthly returns submitted by the importers in the jurisdiction will be displayed. This is divided into three categories (Not submitted, Processed, Processed with error) explained as follows.

Click on "View" button to view list of return statement with their status. Click on "Click Here" link to view status descriptions.

	S No	ST/	ATUS					DESCRIPTIC	ON N					
	1	NOT SUBMITED			MON	NTHLY RETU	RN STATEMEN	T IS NOT SUBMIT	ED BY IMPORT	ER				
	2	PROCESSED			MON	THLY RETUR	RN STATEMEN	T IS PROCESSED S	UCCESSFULLY	(				
	3	PROCESSED WIT	H ERROR		MON	NTHLY RETU	RN STATEMEN	T IS PROCESSED V	WITH ERROR					
; dated 13.1	0.2017. ple	ease click here . *In	case of any l	LAN-WA	N issues I	please call 180	002662232/1800	1214560 or mail Saksl	nam.Seva@icecca	te.gov.in	*Mandatory e-paym	ient c	Last Lindated ·	Feb 28 3
About Us	Services	s Downloads G	uidelines	Useful	Links	Sinale Wind	low Contact	Js A- A A+					Lust opdated !	100 20,1
	Servic	es	Home	e > Sen	vices > I	IGCR								
	IGCR O					V Dotur	n Statoma							
		fficer Mapping	IGC	RM	onthl	y Return	n stateme	ent						_
	Prior In	fficer Mapping timation	- IGC Year	R M	onthl	Month	February	ent ▼ * Search F	leset					_
	Prior In	fficer Mapping timation ond Request	IGC Year	2022	onthl	Month	February	ent ▼ * Search F	Reset					_
	Prior In IGCR B	fficer Mapping timation ond Request Ionthly Return	Year S.1	R M( 2022	onthl:	y Keturi ]* Month MONT	February HLY RETURN	ent Search F STATEMENT STA	Reset		RECORDS COUN	NT	VIEW	
	Prior In IGCR B IGCR M Statem	fficer Mapping timation ond Request fonthly Return ent	Year	R M 2022 No	onthl	Month MONTI	February	ent  Search F STATEMENT STA	teset		RECORDS COUN	NT O	VIEW	Þ
	Prior In IGCR Be IGCR M Stateme Back To	fficer Mapping timation ond Request Ionthly Return ent o User Panel	Year S.1	R M 2022 No 1 N 2 F	NOT SUB	Month MONT	February	ent Statement Sta	Reset		RECORDS COUN	NT O	VIEW VIEW VIEW	Þ
	Prior In IGCR B IGCR M Stateme Back To	fficer Mapping timation ond Request fonthly Return ent b User Panel	Year	R M 2022 No 1 M 2 F 3 F	NOT SUB PROCESS	Month MONTI MITED ED WITH ERF	February HLY RETURN	ent ▼ * Search F STATEMENT STA	tus		RECORDS COUN	NT 0 0 1	VIEW VIEW VIEW VIEW	Þ
	Prior In IGCR M IGCR M Stateme Back To LOGOU	fficer Mapping timation ond Request lonthly Return ent b User Panel	_ IGC _ Year _ S.f	R         M           2022         2022           NO         1         №           1         №         2           3         F         4	NOT SUB PROCESS ALL	Month MONTI MITED ED WITH ERF	February HLY RETURN	ent  Search F STATEMENT STA	TUS		RECORDS COUN	NT 0 0 1 1	VIEW VIEW VIEW VIEW	Þ

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CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

latest Last Updated : Feb 28, 2022 \*Attention: ICEGATE c Services Downloads Guidelines Useful Links Single Window Contact Us Home About Us A- A A+ Home > Services > IGCR IGCR Officer Mapping IGCR Monthly Return Statement Prior Intimation Search: Show ✓ entries IGCR Bond Request S.No IIN GSTIN STATUS SUBMISSION DATE VIEW 1 27AAACS0764L1Z62122001 0388070005 27AAACS0764L1Z6 PROCESSED WITH ERROR 28-FEB-2022 IGCR Monthly Return Statement Showing 1 to 1 of 1 entries Previous Back To User Panel Click Here to view Status Description. Back LOGOUT 3 Digital Government of India Ministry of Finance Department of Re The National e-governance Award for 2010-11 
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**Step 4:** Admin can click on "View" button to view details of monthly return statement.

<u>Step 5:</u> Monthly return submitted by the importer corresponding to the IIN will be displayed to the admin. Click on mentioned tab to view the following details.

- a. Goods Imported Details of goods imported by the importer
- b. JW and Unit Transfer details Details of the goods involved in the job work
- c. Re-export Details of the goods re-exported with the corresponding export details
- d. Home Consumption Details of the goods cleared for home consumption on payment of duty

Latest:		*Attenti	ion: ICEGATE co	mmon enquiry	services are	available at I	Home > Public	Enquirie	s. For details c	lick here .	*eSANCHIT :	- For the S	tep-by-S	Step Proo	edure	Last Upda	ted : Feb 24, 2
Home	About Us	Services	Downloads	Guidelines	Useful Li	iks Single	Window	Contact	Us A- A	A+							
		Services		Home	> Service	s > IGCR											
		Prior Intimation         IGCR Monthly Return Statement           IGCR Bond Request         Late Monthly Return Statement Submission, Submission, Date : 24-FEB-2022															
		IGCK Monthly Return     Statement       IGCR Monthly Return     Statement Submission, Submission Date : 24-FEB-2022       IGCR Monthly Return     IGCR Monthly Return       IGCR Monthly Return     JW & UNIT TRANSFER DETAILS       RE EXPORT     Home Consumption															
		IGCR Mon Statement	thly Return	G0	ODS IMPO	RTED	JW & UNIT	TRANS	FER DETAILS	RE	EXPORT	Home	Consun	nption			
		IGCR Offic	er Mapping			Iseful Links       Single Window       Contact Us       A: A A:         Services > IGCR       Monthly Return Statement         Monthly Return Statement Submission, Submission Date : 24-FEB-2022         DS IMPORTED       JW & UNIT TRANSFER DETAILS         RE EXPORT       Home Consumption         BE Port Date       INVOICE Sr Purpose         No.       Purpose         Import       Date         O8- FEB- 2022       INMAA1         08- FEB- 2022       INMAA1         08- FEB- 2022       INMAA1         1       10000											
		Back To Us	ser Panel					Itom				Valuo				Othor	
		LOGOUT		BI Num	E BE iber Dat	Port e Code	INVOICE NUMBER.	Sr No.	Specified Purpose	Qty of Import	Clearance Date	of Goods	BCD	IGST	Comp Cess	Custom Duty	Quar recei
				10013	08- 24 FEB- 2022	INMAA1	1	1		10000			3750	5242.5	0	375	10
				10013	08- 324 FEB-	INMAA1	1	1		10000			3750	5242.5	0	375	10
				4	2022												•



CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

In case the importer defaults any IGCR rule, the corresponding rows will be highlighted for the admin to view the corresponding alert message as described below.

Latest: For d	details		*eSANCHIT :-	For the Step-by	-Step Procedure	Guide for Electro	nic Documen	t Upload	, as per Circula	ir 40/201	7Cust	oms dated 13.1	10.2017, pleas	e click	Last Update	d : Feb 28, 2022
Home Abo	ut Us	Services	Downloads	Guidelines	Useful Links	Single Windo	w Contact	Us	A- A A+							
		Services		Home	> Services >	IGCR										
		IGCR Offic	er Mapping	IGCF	R Monthl	y Return !	Stateme	ent								
		Prior Intin	nation													
		IGCR Bon	d Request	GO	ODS IMPORTE	JW &	JNIT TRANS	FER DE	TAILS	RE EXPO	ORT	Home Co	nsumption			
		IGCR Mor Statement Back To U LOGOUT	thly Return : ser Panel		Details Of JV	N	BE	Port		ltem Sr	Qty sent for	Delivery challan/e-	Date of sending the	Date of receipt of	Qty used for intended purpose and removed	Qty inte pu rec
				Name	e Address	GSTIN		couc	TIGINDER	No.	JW	way bill	goods for JW	goods from JWt	directly from the JW premises	ba i imp pre
				ABHA) B	( 101 ST ADD	123										
				4												•
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Services	Home >		GCR										
	IGCR Monthly Return Statement												
	Late Monthly Return Statement Submission, Submission Date : 24-FEB-2022												
	s	No				Error							
		1	CTH fo	r this record	l is not	napped w	vith prior int	imatio	n CTH				
		2 Da	ys difference betwe	en sent for	job wo tha	rk date an n 180 Day	d received f /s	rom jol	b work	date is greate	r		
		3 D	ays difference betw	een Bill of	entry da	te and sul	bmission da	te is gr	eater th	an 180 Days	e of		
	Name	Address	GSTIN	BE Number	BE Date	Port Code	INVOICE NUMBER	ltem Sr No.	sent for JW	Delivery challan/e- way bill	sending the goods for JW		