



Directorate General of Systems and Data Management
CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

Date: July 27, 2023

Category: Customs

Issued by: ICEGATE

Subject: Advisory for operationalisation of the Customs (Waiver of Interest) Third Order, 2023 dated April 17, 2023 and the consequential regularisation of electronic Bills of Entry in case of manual Out of Charge (OOC) given in the wake of glitches in the implementation of ECL facility since April 01, 2023.

It has been noticed that due to glitches in the functioning of Electronic Cash Ledger (ECL) facility, as a trade facilitation measure, manual Out of Charge was given by the field formations to the cargo requiring urgent clearance. Since ECL facility has stabilized and the duty paid by the trade is either getting integrated or in case of failure, available for reinitiation of payment in the ECL.

2. In order to operationalise the Customs (Waiver of Interest) Third Order, 2023 dated April 17, 2023 and to regularise such Bills of Entry in the System for which manual OOC was given, the Board ie. CBIC has approved the following procedure :

(a) Users need to select the unpaid challans (against those Bills of Entry, where the duty payment could not be integrated in the Customs system) and pay duty (including interest) within three days of issue of this Advisory.

(b) Wherever the users are unable to view the 'Unpaid Challans', the screenshots of the same along with the date may be brought to the notice of DG Systems, who would take steps to get the challans displayed to the User in his login under 'Unpaid Challans'.

(c) After integration of the duty payment in the Customs System, the said Bill(s) of Entry shall be regularised by the respective Customs formations by marking 'Out of Charge' on the System.

(d) After payment of duty (within 3 days from the 'Date of Removal of System Inability'),

integration of the duty in the Customs System and getting the Bill(s) of Entry Out-of-Charged, User can apply for refund of interest amount charged and paid, at the respective Customs formations.

(e) For the purpose of point (d) above, the 'Date of Removal of System Inability' would be taken as under:

(i) For the ICEGATE registered users whose wallets containing the released blocked funds were made accessible as on the date of this Advisory, 'Date of Removal of the System Inability' would be deemed as the date of issue of this Advisory;

For example, if the date of issue of this advisory is, say, July 27, 2023, then the user would have to pay duty along with interest by July 30, 2023. Failure to do so would make him ineligible for interest waiver by way of subsequent refund of the same in terms of the Customs (Waiver of Interest) Third Order, 2023 dated April 17, 2023.

(ii) For other ICEGATE registered users, if any, the 'Date of Removal of the System Inability' would be the date on which the wallet containing the released blocked funds would be made available. Such users would be communicated through e-mail by ICEGATE HelpDesk about the removal of such System Inability.

For example, if the date on which the wallets containing the released blocked funds were made accessible is say August 01, 2023, then the user would have to pay duty along with interest by August 04, 2023. Failure to do so would make him ineligible for interest waiver and subsequent refund of the same in terms of the Customs (Waiver of Interest) Third Order, 2023 dated April 17, 2023.

(iii) For the IECs which are not yet registered at ICEGATE, the 'Date of Removal of the System Inability' would be the date on which such IECs get registered on ICEGATE and receive the communication from ICEGATE HelpDesk on the registered e-mail Id of the IEC user containing the credentials for logging into the ICEGATE portal.

3. Difficulties, if any, in the implementation of the advisory may be kindly mailed to Shri Navneet Kaushal, Joint Director, ICEGATE at icegatehelpdesk@icegate.gov.in with the subject "**ECL: Regularisation of Bills of Entry in case of manual Out of Charge (OOC)**".
