

Directorate General of Systems and Data Management

CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

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Category: Customs

Issued by: ICEGATE

Subject: Advisory for SEZ users on Filing of SEZ-Courier Shipments in ICEGATE

It has consistently been the prerogative of the Central Board of Indirect Taxes and Customs (CBIC) to offer operational flexibility to trade partners, thereby promoting the ease of doing business. In alignment with this objective, ICEGATE is introducing the functionality for Special Economic Zone (SEZ) exports and imports through the courier mode via the ICEGATE platform. While the core operational processes will continue to be handled through ECCS, shipment-related data will be seamlessly exchanged between ICEGATE and ECCS to ensure smooth and efficient processing.

To ensure the same and to adequately identify the courier SEZ shipments, the following flags/values are being introduced in the customs declarations made by SEZ users or their agents:

(1) Bill of Entry: In the BE main segment, **C** is to be passed as **Importer Type** for SEZ shipments through courier.

(2) Shipping Bill: In the SB main segment, **C or D** is to be passed as **Exporter class (C** for merchant courier export and **D** for manufacturer courier export.