

**Instruction No. 15 /2023- Customs**

F. No. CBIC-15021/48/2020-ICD-CBEC  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes & Customs  
International Customs Division

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Room No. 227 A, North Block, New Delhi  
Dated the 3<sup>rd</sup> May, 2023

To

**Principal Chief Commissioners / Chief Commissioners  
of Customs / Customs (Preventive) / Customs and Central Tax  
Principal Commissioners / Commissioner of Customs / Customs (Preventive)  
Principal Directors General / Directors General,  
(All under CBIC)**

Madam / Sir,

**Subject: Acceptance of Electronic Certificate of Origin (e-CoO) issued under the India-Sri Lanka FTA (ISFTA)- reg.**

Instances have been brought to the notice of the Board where the benefit of preferential tariffs in respect of goods eligible for such benefits when imported from Sri Lanka is not being accorded by some of the field formations on the ground that the Certificate of Origin is produced in an electronic form (and not in hard copy). It is hereby clarified that an electronic certificate of origin or e-CoO, issued by the Issuing Authority of Sri Lanka, is a valid document for the purpose of claiming preferential benefit under the India-Sri Lanka FTA subject to it having been issued in the prescribed format, bearing seal and signatures of the authorized signatory of the Issuing Authority, and fulfilling all other requirements stated in Notification No. 19/2000-Customs (N.T.) dated 01.03.2000.

2. The specimen seals and signatures, circulated in advance, should be used to verify the genuineness/authenticity of e-CoO. The integrity of the e-CoO can be further verified using the unique QR code printed on the certificate. In case of any doubt, the matter shall be referred to the FTA Cell (under the Directorate of International Customs) for initiating the verification process with the Issuing Authority of the exporting country.

3. Trade may be advised to ensure that the e-CoO is mandatorily uploaded on e-Sanchit by the importer/Customs Broker for claiming preferential benefit, and the e-CoO particulars such as unique reference number and date, originating criteria etc. are carefully entered while filing the bill of entry.

4. For defacement of CoO, a printed copy of e-CoO shall be presented to the Customs officer, who shall cross-check the unique reference number and other particulars entered in the bill of entry with the printed copy of e-CoO. This will be in lieu of defacing the original hard copy of a certificate of origin. In this regard, it may be recalled that a check has already been introduced in the Customs EDI System to disallow use of same CoO reference number in more than one bill of entry.

5. It is requested that the above procedure for accepting e-CoO under the ISFTA may be suitably implemented in Customs formations under your jurisdiction.

Yours sincerely,

*Neetisha*  
*03/05/2023*

**(Neetisha Verma)**

Senior Technical Officer  
International Customs Division  
email: [icdsto-cbec@gov.in](mailto:icdsto-cbec@gov.in)