

F. No. CBIC-15021/8/2023-ICD-CBEC

Government of India
Ministry of Finance, Department of Revenue
Central Board of Indirect Taxes & Customs

Room No. 227 A, North Block, New Delhi

Dated the 4th July, 2023

To

All Principal Chief Commissioners / Chief Commissioners of Customs / Customs (Preventive) / Customs and Central Tax

All Principal Commissioners / Commissioner of Customs / Customs (Preventive)

All Principal Directors General / Directors General under CBIC

Madam/Sir,

Subject: Implementation under India-Japan CEPA - reg

Request has been received by the Board related to Customs clearances of imports under India-Japan Comprehensive Economic Partnership Agreement (CEPA) when there is use of different versions of HS in Certificate of Origin (CoO) and Bill of Entry (B/E).

2.1 With respect to the above, it is conveyed that India-Japan CEPA was negotiated on the basis of HS 2007. As per the Operational Certification Procedures of India-Japan CEPA [please refer Notification No. 55/2011-Customs (N.T.) dated 1st August 2011], the CoO should contain the six-digit tariff classification based on HS 2007.

2.2 On the other hand, the tariff preference under India-Japan CEPA has been extended *vide* Notification No. 69/2011-Customs dated 29th July 2011, as amended on account of transposition to existing HS, i.e. HS 2022.

3. In view of the above, it is clarified that for the purpose of Customs clearance, the HS code (2007 version) mentioned in CoO issued under India-Japan CEPA needs to be correlated with the HS Code (2022 version) mentioned in the B/E, at the time of Customs clearance.

4. It is requested that the above may be noted and this procedure be suitably implemented in Customs formations/ National Assessment Centres.

Yours sincerely,


(Komila Punia) 4/7/23

Deputy Secretary

International Customs Division, CBIC

Copy to – Conveners of National Assessment Centres under CBIC for ensuring uniform implementation.