

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION(i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)
Notification
No. 57/2022-Customs (N.T.)

New Delhi, the 30th June 2022

G.S.R.... (E).- In exercise of the powers conferred by section 157 read with section 84 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations further to amend the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, namely: -

1. Short title and commencement. - (1) These regulations may be called the Courier Imports and Exports (Electronic Declaration and Processing) Amendment Regulations, 2022.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 (hereinafter referred to as the said regulations), in regulation 2,-

(a) in sub-regulation (2), in clause (a), for sub-clause (iv), the following sub-clause shall be substituted, namely: -

“(iv) precious and semi-precious stones, gold or silver in any form, except to the extent of re-import specified in sub-regulation (4);”.

(b) after sub-regulation (3), the following sub-regulation shall be inserted, namely: -

“(4) These regulations shall also apply to re-import of, -

(i) jewellery made of precious metals, whether or not studded or set with precious and semi-precious stones, classified under CTH 7113 but excluding CTSH 71131190 and CTSH 71131960 of the First Schedule of the Customs Tariff Act, 1975(51 of 1975), and

(ii) imitation jewellery classified under CTH 7117 of the First Schedule of the Customs Tariff Act, 1975,

sold and exported by an exporter using the courier mode through an e-commerce platform and returned through the same platform, using the same mode, subject to conditions and restrictions, as specified in regulation 6A.”.

3. In the said regulations, in regulation 3, in sub-regulation (1), after clause (d), the following clause shall be inserted, namely: -

“(da) “e-commerce” means buying and selling of goods through the internet on an e-commerce platform, the payment for which shall be done through international credit or debit cards and as specified by the Reserve Bank of India from time to time;”.

4. In the said regulations, after regulation 6, the following regulation shall be inserted, namely:-

“6A. Conditions and restrictions for re-import of returned jewellery exported through the courier mode on an e-commerce platform.- Without prejudice to other provisions of these regulations, for re-import of returned jewellery or imitation jewellery specified in sub-regulation (4) of regulation 2, the following conditions and restrictions shall also apply, namely:-

(a) the authorised courier files the Courier Bill of Entry for re-import for the same Importer-Exporter Code (IEC) holder and at the same international courier terminal, for whom and where the corresponding Courier Shipping Bill (CSB-V) for export for that jewellery item was filed;

(b) return e-commerce transaction for the jewellery item is initiated by the same consignee to whom the said jewellery was exported under the corresponding Courier Shipping Bill (CSB-V) and on the same e-commerce platform:

Provided that a courier agent or logistics service provider in the country of consignee may also initiate return e-commerce transaction if the product could not be customs cleared for import in that country;

(c) image of the return confirmation page on the e-commerce platform is uploaded on Express Cargo Clearance System (ECCS) while filing Courier Bill of Entry for such re-import;

(d) the reason of re-import is provided in the Courier Bill of Entry and the returned jewellery item is re-imported along with the original packing;

(e) exporter, who is re-importing, continues to have a valid IEC and Registration-cum-Membership Certificate (issued by the Gems and Jewellery Export Promotion Council);

(f) Free on Board (FOB) value of the jewellery item under re-import was not more than twenty-five thousand rupees when exported;

(g) the Courier Bill of Entry for such re-import is filed no later than forty-five days from the date of corresponding Let Export Order (LEO) of the Courier Shipping Bill for export;

(h) the corresponding export stands reconciled by proper filing of Export General Manifest (EGM);

(i) each Courier Bill of Entry filed for such re-import includes item wise details corresponding to the concerned Courier Shipping Bill-V (CSB-V) filed for export;

(j) the jewellery item under re-import conforms and correlates to the description filed and other specifications given in the corresponding Courier Shipping Bill-V (CSB-V);

(k) total Cost, Insurance and Freight (CIF) value of such re-imports for an IEC holder in a financial year does not exceed 2% of the total FOB value (in INR) of jewellery classified under CTH 7113 (excluding CTSH 71131190 and CTSH 71131960) and imitation jewellery classified under CTH 7117, of the First Schedule of the Customs Tariff Act, 1975 exported by that IEC holder in the previous financial year under the courier mode on ECCS or one lakh rupees, whichever is greater;

(l) total number of Courier Bills of Entry filed for such re-imports on account of returns, in a financial year, does not exceed 5% of the total number of Courier Shipping Bills (CSB-V) filed by that IEC holder in the previous financial year under Courier mode on ECCS for jewellery classified under CTH 7113 (excluding CTSH 71131190 and CTSH 71131960) and imitation jewellery classified under CTH 7117, of the First Schedule of the Customs Tariff Act, 1975 or ten, whichever is greater;

(m) notwithstanding anything contained in clauses (k) and (l) , the total CIF value of such re-import for any IEC holder shall not exceed fifty thousand rupees and the total number of Courier Bills of Entry of such re-import shall not exceed five, for the financial year 2022-23;

(n) any tax benefit arisen at the time of corresponding export is neutralised; and,

(o) identity of the jewellery under re-import is established to be the same as the one exported and it has not been altered or enhanced.”.

5. In the said regulations, in Form HA,-

(i) after the table under heading B, the following shall be inserted, namely: -

“B.1

<i>If answer to column 12 in the Table under heading B is yes</i>				
(i) URL (Name of the Website)	(ii) Name of commerce Operator	E-(iii) Payment/ unique transaction ID	(iv) Order No.	(v) Order Date”;

(ii) after the table under heading C, the following shall be inserted, namely: -

“ D

(A)	(B)		
Whether export consignment contains jewellery falling under CTH 7117 or CTH 7113 (Yes/ No)	If yes, Item-wise specification corresponding to Column (1):		
(1)	(B.1) General Specifications		
	(2)	(2)	(2)
	(i) Item S.No. (as per column (9) of the Table under heading B)	(ii) SKU No.	(iii) Type of jewellery (a) Gold (b) Silver (c) Artificial jewellery (d) Any other precious metal

If, (B.1)(iii)(a)

(B.1)(iii)(a.1)	(B.1)(iii)(a.2)	(B.1)(iii)(a.3)	(B.1)(iii)(a.4)	(B.1)(iii)(a.4.1)	(B.1)(iii)(a.4.1)(a) If diamond				(B.1)(iii)(a.4.1)(b) If other precious or semiprecious stone				
Purity (Karats)	Hall mark (Uploading if any)	Wt. of gold (in gm)	Whether set with precious/semi-precious stones (Yes/No)	If yes, (a) Diamond or (b) other precious or semi-precious stone	Cut	Color	Clarity	arat	Name of the stone	Whether Natural or Synthetic	No. Of Stones	Country of origin	

If, (B.1)(iii)(b)

(B.1)(iii)(b.3)	(B.1)(iii)(b.3.1)(a) If diamond	(B.1)(iii)(b.3.1)(b) If other precious or semiprecious stone

		Whether studied or set with precious/semi-precious stones	(B.1)(iii)(b.3)	(B.1)(ii)(b.3.1)(a)	(B.1)(ii)(b.3.1)(b)	(B.1)(ii)(b.3.1)(c)	(B.1)(ii)(b.3.1)(d)	(B.1)(ii)(b.3.1)(e)	(B.1)(iii)(b.3.1)(a)	(B.1)(iii)(b.3.1)(b)	(B.1)(iii)(b.3.1)(c)	(B.1)(iii)(b.3.1)(d)
(B.1)(ii)(b.1)	(B.1)(iii)(b.2)	Wt. of Silver (in gm)	(Yes/No)	If yes, (a) Diamond or (b) other precious stones	Cut [marquise, princess, pear, oval, heart, emerald or semi-precious stone]	Color [D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z or other]	Clarity [F, IF, VVS1, VVS2, VS1, VS2, SI1, SI2, I1, I2, I3 or any other]	Carat	Name of the stone	Whether Natural or Synthetic	No. of Stones	Country of Origin
Percentage of Silver content												

If, (B.1)(iii)(d)													
(B.1)(iii)(d.1)	(B.1)(ii)(d.2)	(B.1)(ii)(d.3)	(B.1)(iii)(d.4)	(B.1)(iii)(d.4.1)	(B.1)(iii)(d.4.1)(a) If diamond					(B.1)(iii)(d.4.1)(b) If other precious or semiprecious stone			
Purity	Name of Certificate (if any)	Wt. of the precious metal (in gm)	Whether studied or set with precious/semi-precious stones (Yes/No)	If yes, (a) Diamond or (b) other precious stones	(B.1)(ii)(d.4.1)(a)	(B.1)(ii)(d.4.1)(b)	(B.1)(ii)(d.4.1)(c)	(B.1)(ii)(d.4.1)(d)	(B.1)(ii)(d.4.1)(e)	(B.1)(iii)(d.4.1)(a)	(B.1)(iii)(d.4.1)(b) Whether Natural or Synthetic	(B.1)(iii)(d.4.1)(c) No. of Stones	(B.1)(iii)(d.4.1)(d) Country of Origin

6. In the said regulations, in Form E,-

- (i) after column (6), the following column shall be inserted, namely: -

“Details of e-commerce import 6A

(i) URL (Name of the Website)	(ii) Name of E-commerce Operator	(iii) Order No.	(iv) Order Date";
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(ii) in column (37),-

(a) under the sub-heading Item-wise Information under each Invoice, after the sub-column relating to 'Case of Re-Import [(ix) – 19(a)]', the following shall be inserted, namely:-

“Case of e-commerce Re-import (ix)-19(aa)			
(A)	(B)		
Whether it is an E-Commerce re-import consignment containing jewellery falling under CTH 7117 or CTH 7113 (Yes/ No)	If yes, Item-wise specification corresponding to Column (1):		
(1)	(B.1) General Specifications (2)		
	(i) Item S.No. [of Invoice NO. at column 37 (i)]	(ii) SKU No.	(iii) Type of jewellery (a) Gold (b) Silver (c) Artificial jewellery (d) Any other precious metal

<i>If, (B.1)(iii)(a)</i>													
(B.1)(iii)(a.1)	(B.1)(iii)(a.2)	(B.1)(iii)(a.3)	(B.1)(iii)(a.4)	(B.1)(iii)(a.4.1)	(B.1)(iii)(a.4.1)(a) If diamond					(B.1)(iii)(a.4.1)(b) If other precious or semiprecious stone			
Purity (Karat)	Hall mark	Wt. of gold (in gm)	Whether studded or set with precious/semi-precious stones	If yes, (a) Diamond or (b) other precious or semi-precious stone	(a) Cut	(b) Color	(c) Clarity	(d) Carat	(e) No. of Stones	(a) Name of the stone	(b) Whether Natural or Synthetic	(c) No. of stones	(d) Country of Origin
[(i) less than 6 or (ii) 6-24]	(Upload if any)	(Yes/No)	(Yes/No)	[marquis, pear, oval, heart, emerald or any other]	[D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U]	[F, IF, VS1, VS2, VS3, VS4, VVS1, VVS2, VVS3, VVS4, SI1, SI2, SI3, SI4]							

						S, T, U, V, W, X, Y, Z o r any other]								

(b) under the sub-heading Shipping Bills Details in case of Re-Import, in the column relating to Item Serial Number in Shipping Bill, for the entries the following shall be substituted, namely:-

“Item Serial Number Details in Shipping Bill “(ix-19(w)(v))		
<i>A. Details of Consignment exported</i>		
<i>(A.1)</i> <i>S.No. of the jewellery Item in the CSB-V</i>	<i>(A.2)</i> <i>FOB value of the corresponding jewellery item</i>	<i>(A.3) Reason for re-import</i> a. <i>Reason for return as captured on the e-commerce platform, or</i> b. <i>Could Not Be Customs Cleared at Destination Port</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i> ”.

7. In the said regulations, in Form D, after S.No.18 and the entries relating thereto, the following shall be inserted, namely: -

“18A. E-commerce Import details:			
(i) URL (Name of the Website)	(ii) Name of E-commerce Operator	(iii) Order No.	(iv) Order Date”.

[F. No. 455/03/2020-Cus.V]

(Komila Punia)
Deputy Secretary

Note: - The principal notification No. 36/2010-Customs (N.T.), dated the 5th May, 2010 was published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), *vide*

number G.S.R. 385(E), dated the 5th May, 2010 and was last amended, *vide* notification No. 85/2021-Customs (N.T.), dated the 27th October 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), *vide* number G.S.R. 768(E), dated the 27th October 2021.