

# The Shipping Bill (Electronic Integrated Declaration and Paperless Processing) Regulations, 2019

## CONTENTS

<i>Regulations</i>	<i>Pages</i>
1. Short title, application and commencement .....	368
2. Definitions .....	368
3. Authorised person to enter, etc. electronic integrated declaration ..	369
4. Shipping bill when deemed to be filed and self assessment completed .....	369
5. Order under Section 51 or Section 69 .....	369
6. Retention of assessed copy of shipping bill and supporting documents .....	369
7. Generation of authenticated copy of shipping bill .....	369
8. Penalty for contravention, etc. of regulations .....	370

---

# The Shipping Bill (Electronic Integrated Declaration and Paperless Processing) Regulations, 2019<sup>1</sup>

In exercise of the powers conferred by Section 157 read with Section 50 of the **Customs Act, 1962** (52 of 1962) and in supersession of the Shipping Bill (Electronic Integrated Declaration) Regulations, 2011, except as respects things done or omitted to be done before such supersession, the Central Board of Indirect Taxes and Customs, hereby makes the following regulations, namely—

**1. Short title, application and commencement.**—(1) These regulations may be called the Shipping Bill (Electronic Integrated Declaration and Paperless Processing) Regulations, 2019.

(2) They shall apply to export of goods from all customs stations where the Indian Customs Electronic Data Interchange System is in operation.

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

**2. Definitions.**—(1) In these regulations, unless the context otherwise requires,—

- (a) “Act” means the Customs Act, 1962 (52 of 1962);
- (b) “authorised person” means an exporter or a person authorised by him who has a valid licence under the Customs Brokers Licensing Regulations, 2018 and includes an employee of the Customs broker who has been issued a photo identity card in Form G under the Customs Brokers Licensing Regulations, 2018;
- (c) “electronic integrated declaration” means particulars relating to the export goods that are entered in the Indian Customs Electronic Data Interchange System;
- (d) “ICEGATE” means the customs automated system of Central Board of Indirect Taxes and Customs;
- (e) “section” means section of the Act;
- (f) “service centre” means the place specified by the Principal Commissioner or the Commissioner of Customs, as the case may be, where the data entry of an electronic integrated declaration, is carried out;
- (g) “shipping bill” means an electronic integrated declaration accepted and assigned a unique number by the Indian Customs Electronic Data Interchange System, and includes its electronic records or print outs.

---

1. Ministry of Finance (Deptt. of Revenue)(Central Board of Indirect Taxes and Customs), No. 33/2019-Customs (N.T.), Noti. No. G.S.R. 326(E), dated April 25, 2019 and published in the Gazette of India, Extra., Part II, Section 3(i), dated 25th April, 2019, pp. 3-4, No. 270

*Explanation.*—For the purposes of this clause, the expression “electronic records” shall have the meaning assigned to it in the Information Technology Act, 2000 (21 of 2000);

- (h) “supporting documents” means the documents in the electronic form or otherwise, which are relevant to the clearance of the export goods under Sections 17 and 50 of the Act, respectively.

(2) Words and expressions used in these regulations and not defined but defined in the Customs Act, 1962 (52 of 1962) shall have the meanings as assigned to them in the said Act.

**3. Authorised person to enter, etc. electronic integrated declaration.**—The authorised person shall—

- (a) enter the electronic integrated declaration and upload the supporting documents on the ICEGATE by affixing his digital signature on the ICEGATE; or
- (b) get the electronic integrated declaration made on the ICEGATE along with the supporting documents by availing the services at the service centre.

*Explanation.*—For the purposes of this regulation, the expression “digital signature” shall have the meaning assigned to it in the Information Technology Act, 2000 (21 of 2000);

**4. Shipping bill when deemed to be filed and self assessment completed.**—The shipping bill shall be deemed to have been filed and self-assessment completed when, after entry of the electronic integrated declaration on the ICEGATE or by way of data entry through the service centre, a shipping bill number is generated by the Indian Customs Electronic Data Interchange System for the said declaration.

**5. Order under Section 51 or Section 69.**—After the completion of assessment, payment of duty or cess, etc. if any, and examination of export goods, if so required, an order permitting clearance, under sub-section (1) of section 51 or section 69 as the case may be, shall be made and the order under this regulation may be recorded on the ICEGATE and conveyed electronically to the authorised person, the custodian, and to any other person(s) designated by the authorised person.

**6. Retention of assessed copy of shipping bill and supporting documents.**—The authorised person shall retain, for a period of five years from the date of presentation of the shipping bill, the assessed copy of the shipping bill, digital or otherwise, and all supporting documents in original, which were used or relied upon by him in submitting the electronic integrated declaration, and shall produce them before Customs authorities in connection with any action or proceedings under the Act or under any other law for the time being in force.

**7. Generation of authenticated copy of shipping bill.**—An authenticated copy of shipping bill may be generated at the request of the authorised person if



possession of the said copy is required by him for compliance of provisions of any law for the time being in force.

**8. Penalty for contravention, etc. of regulations.**—Any authorised person who contravenes any provision of these regulations or who fails to comply with any provisions of these regulations shall be liable to a penalty which may extend to fifty thousand rupees.

---