

# The Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022

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# The Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022<sup>1</sup>

In exercise of the powers conferred by Section 156 of the Customs Act, 1962 (52 of 1962), and in supersession of the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017, except as respect things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely:—

**1. Short title and commencement.**—(1) These rules may be called the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022.

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

**2. Application.**—(1) These rules shall apply where—

- a. a notification provides for the observance of these rules;
- b. an importer intends to avail the benefit of any notification and such benefit is dependent upon the use of the goods imported being covered by that notification for the manufacture of any commodity or provision of output service or being put to a specified end use.

**3. Definition.**—(1) In these rules, unless the context otherwise requires,—

- a. “Act” means the Customs Act, 1962 (52 of 1962);
- b. “capital goods” means goods, the value of which is capitalized in the books of account of the importer;
- c. “customs automated system” means the Indian Customs Electronic Data Interchange System;
- d. “date of import” means the date of the order made by the proper officer under Section 47, permitting clearance of the goods;
- e. “Form” means a form annexed to these rules;
- f. “information” means the information provided by the importer who intends to avail the benefit of a notification;
- g. “job work” means any treatment, process or manufacture, consistent with the notification undertaken by a person on goods belonging to the importer except gold, jewellery and articles thereof, and other precious metals or stones and the term “job worker” shall be construed accordingly;

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<sup>1</sup> Ministry of Finance (Deptt. of Revenue), Noti. No. 74/2022-Customs (NT), Noti. No. G.S.R. 692(E), dated September 9, 2022 and published in the Gazette of India, Extra., Part II, Section 3(i), dated 10th September, 2022, pp. 13-23, No. 612

- h. “jurisdictional Custom Officer” means an officer of Customs of a rank equivalent to the rank of Superintendent or Appraiser exercising jurisdiction over—
- a. the premises where either the goods imported shall be put to use for manufacture or for rendering output services;
  - b. the primary address specified in the Importer Exporter Code issued by Directorate General of Foreign Trade in other cases;
- i. “manufacture” means the processing of raw materials or inputs by the importer in any manner that results in emergence of a new product having a distinct nature or character or use or name; and the term “manufacturer” shall be construed accordingly;
- j. “notification” includes any notification issued under sub-section (1) of Section 25 and Section 11 of the Act;
- k. “output service” means supply of service excluding after-sales service, utilising imported goods.
- l. “section” means a section of the Act.
- m. “specified end use” means dealing with the goods imported in a manner specified in the notification and includes supply to the intended person and the term “end use recipient” shall be construed accordingly.

(2) Words and expressions used in these rules and not defined but defined in the Act shall have the same meanings as assigned to them in the said Act.

**4. Importer to give one-time prior information.**—(1) The importer shall provide one-time prior information on the common portal, in Form IGCR-1 containing the following particulars, namely:—

- i. the name and address of the importer and his job worker, if any;
- ii. the goods produced or process undertaken at the manufacturing facility of the importer or his job worker, if any, or both;
- iii. the nature and description of goods imported used in the manufacture of goods at the premises of the importer or the job worker, if any;
- iv. particulars of the notification applicable on such import;
- v. nature of output service rendered utilising the goods imported;
- vi. particulars of premises intended to be used in case of unit transfer;
- vii. details of the end use recipient in cases where goods imported are supplied for specified end use; and
- viii. the intended ports of import.

(2) On acceptance of the information, an Import of Goods at Concessional Rate of Duty (IGCR) Identification Number (IIN) shall be generated against such information:

Provided that such information may be updated on the common portal in case of a change in the details furnished in Form IGCR-1.

(3) The importer who intends to avail the benefit of a notification shall submit a continuity bond with such surety or security as deemed appropriate by the



Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction over the premises where the goods imported shall be put to use for manufacture of goods or for rendering output service or being put to use for a specified end use, with an undertaking to pay—

- a. in case of a notification that provides a duty exemption, the amount equal to the difference between the duty leviable on inputs but for the exemption and that already paid, if any, at the time of import, along with interest, at the rate fixed by notification issued under Section 28AA, for the period starting from the date of import of the goods on which the exemption was availed and ending with the date of actual payment of the entire amount of the difference of duty that he is liable to pay;
- b. in all cases where the notification is other than one that provides an exemption benefit, the amount equal to the assessable value of the goods being imported.

**5. Procedure to be followed.**—(1) The importer who intends to avail the benefit of a notification shall be required to mention the IIN (referred to in sub-rule (2) of Rule 4) and continuity bond number and details while filing the Bill of Entry.

(2) The Deputy Commissioner of Customs or, as the case may be, Assistant Commissioner of Customs at the custom station of importation shall allow the benefit of the notification to the importer.

(3) Where a Bill of Entry is cleared for home consumption, the bond submitted by the importer gets debited automatically in the customs automated system and the details shall be made available electronically to the jurisdictional Customs Officer.

**6. Importer to maintain records.**—(1) The importer shall maintain an account so as to clearly indicate—

- i. quantity and value of goods imported;
- ii. quantity and date of receipt of the goods imported in the relevant premises;
- iii. quantity of such goods consumed including the quantity used domestically for manufacture, quantity exported, if any, to fulfil the intended purpose and quantity of goods sent to an end use recipient;
- iv. quantity of goods sent for job work and the nature of job work carried out;
- v. quantity of goods received after job work;
- vi. quantity of goods re-exported, if any, under Rule 10; and
- vii. quantity remaining in stock, according to bills of entry,

and shall produce the said account as and when required by the Deputy Commissioner of Customs, or, as the case may be, the Assistant Commissioner of Customs having jurisdiction over the premises or where the goods imported shall be put to use for manufacture of goods or for rendering output service:

Provided that in case of non-receipt or short receipt of goods imported in the relevant premises, the importer shall intimate such non-receipt or short receipt immediately on the common portal in the Form IGCR-2.

(2) The importer shall submit a monthly statement on the common portal in the Form IGCR-3 by the tenth day of the following month;

Provided that the importer may submit details of goods consumed in the Form IGCR-3A at any point of time, for immediate recredit of the bond which shall become a part of the monthly statement of the subsequent month.

**7. Procedure for allowing imported goods for job work.**—(1) The importer shall maintain a record of the goods sent for job work during the month and mention the same in the monthly statement referred to in sub-rule (2) of Rule 6.

(2) The importer shall send the goods to the premises of the job worker under an invoice or wherever applicable, through an electronic-way bill, as specified in the Central Goods and Services Tax Act, 2017 (12 of 2017), mentioning the description and quantity of the goods.

(3) The maximum period for which the goods can be sent to the job worker shall be six months from the date of invoice or electronic way bill referred to in sub-rule (2).

(4) In case the importer is unable to establish that the goods sent for job work have been used as per the particulars mentioned under Rule 4, the jurisdictional Customs Officer shall take necessary action against the importer under Rule 11 and 12.

(5) The job worker shall,—

- i. maintain an account of receipt of goods, manufacturing process undertaken thereon and the waste generated, if any, during such process;
- ii. produce the account details before the jurisdictional Customs Officer as and when required by the said officer;
- iii. after completion of the job work send the processed goods to the importer or to another job worker as directed by the importer for carrying out the remaining processes, if any, under the cover of an invoice or electronic way bill.

**8. Procedure for allowing imported goods for unit transfer.**—(1) The importer shall maintain a record of the goods sent for unit transfer during the month and mention the same in the monthly statement referred to in sub-rule (2) of Rule 6.

(2) The importer shall send the goods under an invoice or wherever applicable, through an electronic-way bill, as specified in the Central Goods and Services Tax Act, 2017 (12 of 2017), mentioning the description and quantity of the goods.

(3) The importer shall in relation to transfer of goods to another unit,—

- i. maintain an account of receipt of goods, manufacturing process undertaken thereon and the waste generated, if any, during such process;



- ii. produce the account details before the jurisdictional Customs Officer as and when required by the said officer;
- iii. after completion of the said process, send the processed goods back to the premises of the importer from where the goods were received or to a job worker for carrying out the remaining processes, if any, under the cover of an invoice or electronic way bill.

**9. Procedure for supplying imported goods to the end use recipient.—(1)**

The importer shall maintain a record of the goods supplied to the end use recipient during the month and mention the same in the monthly statement referred to in sub-rule (2) of Rule 6.

(2) The importer shall send the goods under an invoice or wherever applicable, through an electronic way bill, as specified in the Central Goods and Services Tax Act, 2017 (12 of 2017), mentioning the description and quantity of the goods.

(3) In case of supply for replenishment or Export against supply, the end use recipient shall,—

- i. maintain an account of receipt of goods, manufacturing process undertaken thereon and the waste generated, if any, during such process;
- ii. produce the account details before the jurisdictional Customs Officer as and when required by the said officer;
- iii. produce the relevant details to the importer for fulfilment of the benefit under the notification;

**10. Re-export or clearance of unutilised or defective goods.—(1)** The importer who has availed the benefit of a notification shall use the goods imported in accordance with the conditions mentioned in the concerned notification within the period and with respect to unutilised or defective goods, so imported, the importer shall have an option to either re-export or clear the same for home consumption, within the said period, namely—

- (i) within the period specified in the notification;
- (ii) within six months from the date of import, where the time period is not specified in the notification:

Provided that, the said period of six months can be further extended by the jurisdictional Commissioner for a period not exceeding three months, if sufficient reason is shown that the causes for not conforming to the time period were beyond the importer's control.

(2) Any re-export of the unutilised or defective goods referred to in sub rule (1) shall be recorded by the importer in the monthly statement by providing the details of necessary export documents:

Provided that the value of such goods for re-export shall not be less than the value of the said goods at the time of import.

(3) The importer who intends to clear unutilised or defective goods for home consumption shall have an option of voluntary payment of applicable duty along

with interest on the common portal and the particulars of such clearance and the duty payment shall be recorded by the importer in the monthly statement.

(4) The importer shall have an option to clear the capital goods imported, after having been used for the specified purpose, on payment of duty equal to the difference between the duty leviable on such goods but for the exemption availed and that already paid, if any, at the time of importation, along with interest, at the rate fixed by the notification issued under Section 28AA, on the depreciated value allowed in straight line method as under—

- |      |  |         |
|------|--|---------|
| i.   | for every quarter in the first year            | @ 4%;   |
| ii.  | for every quarter in the second year           | @ 3%;   |
| iii. | for every quarter in the third year            | @ 3%;   |
| iv.  | for every quarter in the fourth and fifth year | @ 2.5%; |
| v.   | and thereafter for every quarter               | @ 2%.   |

*Explanation.*—(1) For the purpose of computing rate of depreciation under this rule for any part of a quarter, a full quarter shall be taken into account.

(2) The depreciation shall be allowed from the date when the capital goods imported have come into use for the purpose as laid down in the notification, upto the date of its clearance.

(5) The importer shall have the option of voluntary payment of the duty along with interest, through the common portal and the particulars of such clearance and the duty payment shall be recorded by the importer in the monthly statement.

**11. Recovery of duty in certain case.**—(1) In the event of any failure on the part of the importer to comply with the conditions mentioned in sub-rule (1) of Rule 10 or where the payment referred in sub-rules (3) and (4) of Rule 10 is not paid or short paid, the Deputy Commissioner of Customs or, as the case may be, Assistant Commissioner of Customs having jurisdiction over the premises where the imported goods shall be put to use for manufacture of goods or for specified end use or for rendering output service shall take action by invoking the Bond to initiate the recovery proceedings of an amount as under—

- a. in case of a notification that provides a duty exemption, equal to the difference between the duty leviable on such goods but for the exemption and that already paid, if any, at the time of importation, along with interest, at the rate fixed by notification issued under Section 28AA, for the period starting from the date of import of the goods on which the exemption was availed and ending with the date of actual payment of the entire amount of the difference of duty that he is liable to pay;
- b. in cases where the notification is other than one that provides an exemption benefit, an amount equal to the assessable value of the goods being imported.



(2) Notwithstanding anything contained in these rules in relation to removal and processing of imported goods for job-work, the importer shall be responsible for ensuring that the said goods are used in accordance with the purposes provided in the notification and in the event of failure to do so, the Deputy Commissioner of Customs, or, as the case may be, the Assistant Commissioner of Customs having jurisdiction over the premises where the imported goods shall be put to use for manufacture of goods or for specified end use or for rendering output service shall take action in accordance with these rules, without prejudice to any other action which may be taken under the Act, rules or regulations made thereunder or under any other law for the time being in force.

**12. Penalty.**—The importer or a job worker who contravenes any of the provisions of these rules or abets such contravention shall be liable to a penalty to an extent of the amount specified under clause (ii) of sub-section (2) of Section 158 without prejudice to any other action which may be taken under the Act, rules or regulations made thereunder or under any other law for the time being in force.

**13.** References in any rule, notification, circular, instruction, standing order, trade notice or other order pursuant to the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996 and any provision thereof or to the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2016 and any corresponding provisions thereof or to the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 and any corresponding provisions thereof shall be construed as reference to the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022.

### FORM IGCR-1

[See Rule 4(1)]

*Prior information to be provided by the importer*

#### PART-A

##### I. Details of importer

Sl. No.	Information	Details
1	I.E.C. No.	
2	Name of the importer:	
3	Principal address of the importer	
4	GSTIN	
5	Port of import	

##### II. Goods imported at concessional rate intended to be used at premises of importer or job worker or for a specified end use:

Sl. No.	CTH	Description of goods imported to be used
(1)	(2)	(3)



**III. The notification benefit availed and intended purpose**

Sl. No.	Notification number	Sl. No. in the notification	Type of intended purpose	Manufacturing
			*	Description of goods intended to be manufactured by use of raw materials or components imported at concessional rate of duty
(1)	(2)	(3)	(4)	(5)

Imported for Specified end use	When intended purpose is export of goods		When supplied to an end use recipient	Provision of output service	
Description of specified end use	CTH	Description of goods intended to be exported	Details of end use recipient	SAC Code	Description of service intended to be provided by use of raw materials or components imported at concessional rate of duty
(6)	(7)	(8)	(9)	(10)	(11)

\*: The importer may choose one among the following—

(1) Manufacturing (2) Specified End Use (3) Export of goods (4) Supply to end use recipient  
(5) Provision of output service

**IV. Manufacturing Facilities intended to be used for IGCR by Importer**

Sl. No.	GSTIN	Address of the manufacturing unit	Goods produced or process undertaken at the manufacturing facility of the importer.
(1)	(2)	(3)	(4)

**V. Manufacturing facilities intended to be used for IGCR by job worker (in case of more than one job worker, above information should be furnished in respect of each job worker)**

Sl. No.	GSTIN of Job worker or PAN of job worker	Address of the manufacturing unit of job worker	Goods produced or process undertaken at the manufacturing facility of the job worker.
(1)	(2)	(3)	(4)

**VA. Manufacturing facilities intended to be used for IGCR in cases of unit transfer**

Sl. No.	GSTIN of the unit	Address of the manufacturing unit	Goods produced or process undertaken at the manufacturing facility
(1)	(2)	(3)	(4)

**VB. Details of the end use recipient**

Sl. No.	GSTIN of end use recipient	Address of the unit of end use recipient	Goods produced or process undertaken at the manufacturing facility of the end use recipient	Details of exports, if any, to be made by end use recipient, utilising goods imported
(1)	(2)	(3)	(4)	(5)

**PART-B**

(To be filled after submission of Part A)

**Bond details**

1	Continuity bond no. and date	
(a)	Amount of Bond	
(b)	Balance amount of Bond	

Note:—The amount of bond will be the estimated duty foregone during the financial year

**FORM IGCR-2**

[See Rule 6(1)]

*Intimation regarding non-receipt of goods imported to be provided by the Importer*

I. IIN: \_\_\_\_\_

**II. Details of goods not received**

Sl. No.	Bill of entry No.	BE date	Port of import	Invoice Sl. No.	Item Sl. No.	Quantity not received	Amount paid
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

**FORM IGCR-3**

[See Rule 6(2)]

*MONTHLY STATEMENT for \_\_\_\_\_, 20\_\_*

I. IIN: \_\_\_\_\_

**II. Details of goods imported, consumed, re-exported, pending for use or cleared on payment of duty during the month:**





										ter's premi- ses	premi- ses	proces- sing
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

**III.A. Unit transfer details:**

BE Number	BE Date	Port of import	Invoice Sl. No.	Item Sl. No.	Quantity sent for Unit transfer	GSTIN of the unit	Delivery challan/ e way bill	Date	Quantity used for inten- ded purpose and removed directly from the unit	Quantity used for inten- ded purpose and received back at the import- er's premi- ses	Quantity used for inter- mediate product and received back at the import- er's premi- ses	Quantity received at the import- er's premi- ses from the unit without proces- sing
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

**IV. Re-export details:**

BE Number	BE Date	Port of import	Invoice Sl. No.	Item Sl. No.	Quantity re- exported	SB No.	SB Date	SB Invoice Sl. No.	SB Item Sl. No.	Port of export
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

**V. Clearance on payment of duty:**

BE Number	BE Date	Port of import	Invoice Sl. No.	Item Sl. No.	Quantity cleared	Amount paid	Capital goods cleared after deprecia- tion (Yes or No)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)



**VA. Supply to end use recipient:**

BE Number	BE Date	Port of import	Invoice Sl. No.	Item Sl. No.	Quantity sent to end use recipient	GSTIN of end use recipient	Delivery challan/ e way bill	Date	IEC of the end use recipient (if applicable)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Nature of Supply (choose one of the following*)	Replenishment Authorisation Detail #
(11)	(12)

\*Replenishment; Tariff Quota; Export against supply; # only in case of Replenishment

**VB. Where the intended purpose is export, either by the importer or by the end use recipient:**

BE Number	BE Date	Port of import	Invoice Sl. No.	Item Sl. No.	Whether exports are by end use recipient (yes/ no)	GSTIN of end use recipient	Delivery challan/ e-way bill [when supplied to end use recipient]	Quantity of imported inputs utilised in the goods exported	SB No.	SB Date	Port of export
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

SB Invoice Sl. No.	SB Item Sl. No.	Description of goods exported	Quantity Exported	Export under Replenish- ment (Y/N)	BRC Received (Y/N)	Additional Remarks
(13)	(14)	(15)	(16)	(17)	(18)	(19)







**V. Clearance on payment of duty:**

BE Number	BE Date	Port of import	Invoice Sl. No.	Item S.No	Quantity cleared	Amount paid	Capital goods cleared after depreciation (Yes or No)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

**VA. Supply to end use recipient:**

BE Number	BE Date	Port of import	Invoice Sl. No.	Item Sl. No.	Quantity sent to end use recipient	GSTIN of end use recipient	Delivery challan/ e way bill	Date	IEC of the end use recipient (if applicable)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Nature of Supply (choose one of the following*)	Replenishment Authorisation Detail #
(11)	(12)

\* Replenishment; Tariff Quota; Export against supply; # only in case of Replenishment

VB. Where the intended purpose is export, either by the importer or by the end use recipient:

BE Number	BE Date	Port of import	Invoice Sl. No.	Item Sl. No.	Whether exports are by end use recipient (yes/ no)	GSTIN of end use recipient	Delivery challan/ e- way bill (when supplied to end use recipient)	Quantity of imported inputs utilised in the goods exported	SB No.	SB Date	Port of export
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

SB Invoice Sl. No.	SB Item Sl. No.	Description of goods exported	Quantity Exported	Export under Replenish- ment (Y/N)	BRC Received (Y/N)	Additional Remarks
(13)	(14)	(15)	(16)	(17)	(18)	(19)