

The Courier Imports and Exports (Clearance) Regulations, 1998

UNION OF INDIA

India

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Rule

THE-COURIER-IMPORTS-AND-EXPORTS-CLEARANCE-REGULATION of 1998

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The Courier Imports and Exports (Clearance) Regulations, 1998Published vide Notification in Gazette of India, Extraordinary Part 2, Section 3(i), dated 9th November, 1998Last Updated 11th October, 2019G.S.R. 662 (E), dated 9th November, 1998. - In exercise of the powers conferred by [section 157 read with section 84] [Substituted 'Section 157' by Notification No. G.S.R. 763(E), dated 9.10.2019 (w.e.f. 9.11.1998).] of the Customs Act, 1962 (52 of 1962) and in supersession of the Courier Imports (Clearance) Regulation, 1995, except as respect things done, or omitted to be done before such supersession, the Central Board of Excise and Customs hereby makes the following regulations, namely :

1. Short title and commencement.

(1)These regulations may be called the Courier Imports and Exports (Clearance) Regulations, 1998.(2)They shall come into force on the date of their publication in the Official Gazette.

2. Application.

(1)These Regulations shall apply for assessment and clearance of goods carried by the Authorized Couriers on [incoming or outgoing flights or by any other mode of transport] [Substituted words "incoming or outgoing flights" by Notification No. G.S.R. 184(E), dated 14.3.2001 (w.e.f. 9.11.1998)] on behalf of a consignee or consignor for a commercial consideration.(2)These Regulations shall not apply to -(a)the goods imported or export goods from the airports other than the Customs airports at Mumbai, Delhi, Chennai, Calcutta, Bangalore, Hyderabad, [Ahemdabad, Jaipur and land custom stations other than at Gojadanga and Petrapole in West Bengal;] [Substituted words "Ahemdabad and Jaipur" by Notification No. G.S.R. 184(E), dated 14.3.2001 (w.e.f. 9.11.1998)](b)the goods where

the weight of the individual package exceeds 70 kgs;(c)the goods which require specific conditions to be fulfilled under any other Act for the time being in force or any rule or regulation made thereunder;(d)the following import goods requiring testing of samples thereof or reference to the relevant statutory authorities or experts before their clearance, namely :(i)animals and parts thereof, plants and parts thereof;(ii)perishables;(iii)publications containing maps depicting incorrect boundaries of India;(iv)precious and semi-precious stones, gold or silver in any form; and(v)goods falling within Chapters 28, 29 and 38 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);(e)the following export goods, namely :(i)the goods which are subject to levy of any duty on their export;(ii)the goods proposed to be exported with the claim for drawback;(iii)[goods proposed to be exported under Duty Exemption Schemes, Export Promotion Capital goods Scheme or any other similar export promotion scheme; [Substituted by Notification No. G.S.R. 501(E), dated 17.6.2015 (w.e.f. 14.11.1985).][Provided that this sub-clause shall not apply to goods notified in Appendix 3C of the Foreign Trade Policy (2015-2020), under the Merchandise Exports from India Scheme (MEIS) in consignment of value up to five lakh rupees and involving transaction in foreign exchange;]](iv)[goods other than the goods specified in Appendix 3C of the Foreign Trade Policy (2015-2020), in respect of which the proper officer directs the filing of Shipping Bill or bill of export in prescribed form;] [Substituted by Notification No. G.S.R. 501(E), dated 17.6.2015 (w.e.f. 14.11.1985).][* * *] [Omitted '(v) goods where the value of the consignment is above rupees twenty-five thousand and transaction in foreign exchange is involved.' by Notification No. G.S.R. 501(E), dated 17.6.2015 (w.e.f. 14.11.1985).][Provided that the limit of rupees twenty five thousand as provided in this sub-clause shall not apply to such export consignments where the G.R.Waiver or specific permission has been obtained from the Reserve Bank of India.] [Added by Notification No. G.S.R. 645(E), dated 21.9.1999 (w.e.f. 9.11.1998)](3)[Notwithstanding anything contained in sub-regulation(2), these regulations shall apply to import of gems and jewellery including samples thereof by Export Oriented Unit of Units in Export Processing Zones and export of cut and polished diamond, gems and jewellery under any scheme of Export and Import Policy 1st April 1997 - 31st March 2002 published by the Government of India under Ministry of Commerce notification No. 1/1997 - 2002, dated the 31st March, 1997 as amended from time to time from Export Oriented Units, Units in Export Processing Zones or Units in the Domestic Tariff Area if the value of each export consignment under such export does not exceed rupees twenty lacs.] [Inserted by Notification No. G.S.R. 286(E), dated 28.4.1999 (w.e.f. 9.11.1998)]

3. Definitions.

- In these regulations, unless the context otherwise requires -(a)"Authorized Courier" in relation to import or export goods means a person engaged in the international transportation of the goods on express door to door delivery basis and is registered in this behalf by a Commissioner of Customs;(b)"documents" include any message, information or data recorded on paper, cards or photographs and of no commercial value which is for the time being not liable to any customs duty or subject to any prohibition or restriction on their export out of or import into India;(c)"samples" means any bonafide commercial samples and prototypes of goods supplied free of charge of a value not exceeding ten thousand rupees for exports or [five thousand rupees for imports] [Substituted by Notification No. G.S.R. 645(E), dated 21.9.1999 (w.e.f. 9.11.1998)] which are for the time being not subject to any prohibition or restriction on their export out of or import into India and for which no

transfer of foreign exchange is involved;(d)"free gifts" means any bonafide gifts of articles for personal use of a value not exceeding rupees twenty five thousand [for a consignment] [Substituted "in a financial year" by Notification No. G.S.R. 645(E), dated 21.9.1999 (w.e.f. 9.11.1998)] in case of export goods and [rupees five thousand] [Substituted "rupees two thousand" by Notification No. G.S.R. 645(E), dated 21.9.1999 (w.e.f. 9.11.1998)] for each consignment in case of import goods which are not subject to any prohibition or restriction on their export into India and for which no transfer of foreign exchange is involved;(e)the words used and not defined in these regulations but defined in the Customs Act, 1962 (52 of 1962) shall have the meanings respectively assigned to them in that Act.

4. Packaging of goods to be imported or exported by Courier.

(1)For the purpose of these regulations, the import or export goods shall be packed separately in identifiable courier company bags, with appropriate labels, in the following categories, namely :- (a)documents;(b)samples and free gifts;(c)dutiable or commercial goods;(2)Each package of import or exports goods shall bear a declaration from the sender regarding the contents of the package and the value thereof.

5. Clearance of import goods.

- In case of import of goods through courier the following procedure shall be followed, namely : (1)(a)The on board courier of the [person incharge of aircraft or the authorized agent of Courier Service carrying goods by any other mode of transport] [Substituted words "person incharge of aircraft " by Notification No. G.S.R. 184(E), dated 14.3.2001 (w.e.f. 9.11.1998)] shall file a statement immediately on arrival of the import goods at the [airport by such aircraft or the land custom station by any other mode of transport, as the case may be,] [Substituted words "airport by such aircraft" by Notification No. G.S.R. 184(E), dated 14.3.2001 (w.e.f. 9.11.1998)] with the proper officer in Form [Courier Bill of Entry-I (CBE-I) or Form Courier Bill of Entry-VI (CBE-VI)] [Substituted words "Courier Bill of Entry-I (CBE-I)" by Notification No. G.S.R. 184(E), dated 14.3.2001 (w.e.f. 9.11.1998)] appended to these regulations:(b)the Authorized Courier shall file a statement with proper officer in respect of such import of goods in Form [Courier Bill of Entry-II (CBE-II) or Form Courier Bill of Entry-VII (CBE-VII), as may be applicable] [Substituted words "Courier Bill of Entry-II (CBE-II)" by Notification No. G.S.R. 184(E), dated 14.3.2001 (w.e.f. 9.11.1998)] appended to these regulations.(2)(a)The Courier bags containing the imported goods shall not be dealt with in any manner except as may be directed by the Commissioner of Customs;(b)no person shall, except with the permission of proper officer open any package of imported goods brought by an on-board courier or the [person incharge of aircraft or the authorized agent of courier service carrying goods by any other mode of transport] [Substituted words "person incharge of aircraft" by Notification No. G.S.R. 184(E), dated 14.3.2001 (w.e.f. 9.11.1998)].(3)The Authorized Courier shall make entry of goods imported by him by presenting to the proper officer a bill of entry in Form [Courier Bill of Entry-III (CBE-III), Form Courier Bill of Entry-IV (CBE-IV) Form Courier Bill of Entry-V (CBE-V), Form Courier Bill of Entry-VII (CBE-VII), Form Courier Bill of Entry-IX (CBE-IX) or as the case may be in Form Courier Bill of Entry-X (CBE-X)] [Substituted words "Courier Bill of Entry-III (CBE-III), Form Courier Bill of Entry-IV (CBE-IV) or as the case may be in Form Courier Bill of

Entry-V (CBE-V)" by Notification No. G.S.R. 184(E), dated 14.3.2001 (w.e.f. 9.11.1998)] appended to these regulations; Provided that the Authorized Courier, or with the concurrence of the Authorized Courier, the consignee or a Customs House Agent on behalf of the consignee, may file a bill of entry in the form prescribed in the Bill of Entry (Forms) Regulations, 1976 for clearance of any of the imported goods; Provided that for the following goods the Entry shall be made in the form prescribed in the Bill of Entry (Forms) Regulations, 1976, namely :-(i) goods in respect of which an exemption from the levy of duty applicable to hundred per cent export oriented undertakings or to units in a free trade zone as defined under Section 3 of the Central Excise Act, 1944 (1 of 1944), is claimed. (ii) goods imported under the Export Promotion Capital Goods Scheme or the Duty Entitlement Pass Book Scheme or the Duty Exemption Scheme specified under the Export and Import Policy (1st April, 1977-31st March, 2002) as amended from time to time or any relevant Export and Import Policy issued by Government of India and in force at the time of the import; (iii) goods imported against any other licence issued under the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) (iv) goods imported by or on behalf of a person who is related to the consignor within the meanings of rule 2 of the Customs Valuation (Determination of price of Imported goods) Rules, 1988; and (v) goods in respect of which the proper officer directs filing of a bill or entry in such form. (4) The Authorized Courier shall present all the imported goods brought by on board courier or the person Incharge of aircraft to the proper officer for examination and assessment thereof. (5) [Any imported goods which are not taken clearance, shall be detained by the customs and shall be disposed of after issuing a notice to the Authorized Courier after the expiry of a period of thirty days of the arrival of the, said goods and the charges payable for storage and handling of such goods shall be payable by the Authorized Courier.] [Substituted by Notification No. G.S.R. 645(E), dated 21.9.1999 (w.e.f. 9.11.1998)]

6. Clearance of export goods.

- In case of export of goods through courier the following procedure shall be followed namely:- (1) The Authorized Courier shall file a statement before departure of any flight containing such export goods at the [airport or before crossing the international border by any other mode of transport at the land customs station] [Substituted words "Airport" by Notification No. G.S.R. 184(E), dated 14.3.2001 (w.e.f. 9.11.1998)] with the proper officer in Form [Courier Shipping Bill-I (CSB-I), Form Courier Shipping Bill-II (CSB-II), Form Courier bill of Export-II (CBEx-II)] [Substituted words "Courier Shipping Bill-I (CSB-I) or Form Courier Shipping (CSB-II)" by Notification No. G.S.R. 184(E), dated 14.3.2001 (w.e.f. 9.11.1998)] [Courier Shipping Bill CSB-V] [Inserted by Notification No. G.S.R. 1099 (E), dated 29.11.2016 (w.e.f. 9.11.1998).] appended to these regulations. (2) (a) The courier bags containing the export goods shall not be dealt with after presentation of documents to the proper officer in any manner except as may be directed by Commissioner of Customs; (b) no person shall, except with the permission of proper officer, open any package of export goods to be taken on board a [flight or across the international border by any other mode of transport] [Substituted words "flight" by Notification No. G.S.R. 184(E), dated 14.3.2001 (w.e.f. 9.11.1998)]. (3) the Authorized Courier shall make entry of goods for export in shipping bill in Form Courier Shipping Bill-I (CSB-I) or Form Courier Shipping (CSB-II) [Courier Shipping Bill CSB-V] [Substituted by Notification No. G.S.R. 1099 (E), dated 29.11.2016 (w.e.f. 9.11.1998).] as the case may be, appended to these regulations before presenting it to the proper

officer;[Provided that for the goods specified in Appendix 3C of the Foreign Trade Policy (2015-20), such entry shall be made in the Form Courier Shipping Bill CSB-V.] [Inserted by Notification No. G.S.R. 1099 (E), dated 29.11.2016 (w.e.f. 9.11.1998).][Provided that for the goods specified in Appendix 3C of the Foreign Trade Policy (2015-20) and for other commercial goods, not covered under clause (e) of sub-regulation (2) of regulation 2, where value of the consignment is up to rupees [five lakh] [Inserted by Notification No. G.S.R. 192(E), dated 3.3.2017 (w.e.f. 9.11.1998).] and transaction in foreign exchange is involved, such entry shall be made in Form Courier Shipping Bill CSB-V.]Provided [further] [Inserted by Notification No. G.S.R. 501(E), dated 17.6.2015 (w.e.f. 14.11.1985).] that for the following goods, such entry shall be made in form prescribed in shipping bill and bill of Export (Form) Regulations, 1991 and shall be processed at Air Cargo Complex or the Export Oriented Unit or Export Promotion Zone or Free Trade Zone or Software Technology Park or Electronic Hardware Technology Park and thereafter the Assistant Commissioner of Customs, may, if requested by the exporter. handover such goods to a courier agency for on ward despatch subject to such condition and limitation as may be imposed by him: -(a)goods originated from Hundred per cent Export Oriented Undertaking or unit in a Free Trade Zone or Software Technology Park or Electronic Hardware Technology Park, as defined under Section 3 of the Central Excise Act, 1944 (1 of 1944)(b)goods proposed to be exported under the Export Promotion Capital Goods Scheme or the Duty Entitlement Pass Book Scheme or Duty Exemption Scheme as specified under the Export and Import Policy (1st April, 199731st March, 2002) issued by the Government of India as amended from time to time or relevant Export and Import Policy issued by the Government of India and in force at the time of the export;(c)goods proposed to be exported under claim for draw back in terms of provisions laid down under the Customs Act, 1962 (52 of 1962);(d)goods which require licence to be issued under the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) for their export;(e)goods in respect of which the proper officer directs filing of a Shipping Bill in such form.(4)The Authorized Courier shall present the export goods to the proper officer for inspection, examination and assessment thereof.(5)Any export goods brought into customs area for export purpose and have not been exported within seven days of arrival of such goods into such area [or within such extended period as permitted by the proper officer in case of delay due to such reasons which the proper officer considers to be beyond the control of the concerned courier,] [Substituted by Notification No. G.S.R. 645(E), dated 21.9.1999 (w.e.f. 9.11.1998)] may be detained by the proper officer and disposed of after issuing notice to the concerned courier and the charges payable, for storage and handling of such goods shall be payable by such courier.

7. Registrations of Authorized Couriers.

- Every person intending to operate as an Authorized Courier shall apply, in writing to the Commissioner of Customs at the Customs airport at Mumbai or Delhi or Chennai or Calcutta or Bangalore or Hyderabad or Ahmedabad or [Jaipur or as the case may be the Commissioner of Customs, West Bengal at Calcutta in charge of the land customs stations at Gojadanga and Petrapole] [Substituted words "Jaipur" by Notification No. G.S.R. 184(E), dated 14.3.2001 (w.e.f. 9.11.1998)] from where the goods are to be imported or exported, for registration in this behalf.

8. Condition to be fulfilled by the applicant.

- The person applying for registration as an Authorized Courier shall disclose to the satisfaction of the Commissioner of Customs that he is financially viable and in support thereof he shall produce to the said Commissioner of Customs a certificate issued by a scheduled bank or such other proof acceptable to the Commissioner of Customs evidencing possession of assets of a value not less than five lakh rupees.

9. Scrutiny of application.

- On receipt of application under regulation 7, Commissioner of Customs, may make enquiries for verification of the particulars set out in the application and also such other enquiries as the Commissioner of Customs may deem necessary for such registration including enquiries about the identity, bonafides and reputation of the applicant.

10. Registration.

(1) If on scrutiny of the applicants filed by a person under regulation 7, the Commissioner of Customs is satisfied that applicant fulfills the requirements of the registration, the said applicant may be so registered as an Authorized Courier. [* * *] [Omitted "Provided with that the number of the Authorized Courier so registered shall not exceed the number determined by the Board for a Custom house from time to time." by Notification No. G.S.R. 645(E), dated 21.9.1999 (w.e.f. 9.11.1998)] (2) The registration granted under sub-regulation (1) shall valid for a period of three years, but may be renewed from time to time in accordance with the procedure provided in sub-regulation (3). (3) The Commissioner of Customs may, on application made before the expiry of the validity of the registration under sub-regulation (2) renew the registration for a period of three years from the date of expiration of the original registration or of the last renewal of such registration, as the case may be, if the performance of the Authorized Courier is found to be satisfactory with reference to the absence of any complaints misconduct including non-compliance of any of the obligations specified in regulations 13.

11. Execution of bond and furnishing of security.

- The Commissioner of Customs shall require the applicant to enter into a bond in such form with a security of [two lakh rupees in case of major international airports of Mumbai, Delhi, Calcutta and Chennai and one lakh rupees in case of other airports] [Inserted by Notification No. G.S.R. 645(E), dated 21.9.1999 (w.e.f. 9.11.1998)] in cash or in the form of postal security [or bank guarantee] [Inserted by Notification No. G.S.R. 645(E), dated 21.9.1999 (w.e.f. 9.11.1998)] or National Savings Certificate in the name of the Commissioner of Customs for complying with the provisions of the Customs Act, 1962 (52 of 1962) and the rules and regulations made thereunder, the condition of the said bond shall also be that the applicant shall agree to pay the duty, if any, not levied or short levied, with interest if applicable on any goods taken clearance by the Authorized Courier if in the opinion of the Assistant Commissioner of Customs the same cannot be recovered from the importer

or the exporter.

12.

The Authorized Courier who has been granted a registration under regulation 10 would be entitled to apply for and to be granted registration in any other [airport or land customs station] [Substituted words "airport" by Notification No. G.S.R. 184(E), dated 14.3.2001 (w.e.f. 9.11.1998)] provided that he shall furnish the bond and security as prescribed under regulation 11 for each such registration.

13. Obligation of Authorized Courier.

- An Authorized Courier shall -(a)obtain an authorisation, from. each of the consignees of the import goods for whom such Courier has imported such goods or consignors of such export goods which such courier proposes to export to the effect that the Authorized Courier may act as agent of such consignee or consignor, as the case may be, for clearance of such import or export goods by the proper officer;(b)advise his client to comply with the provisions of the Customs, Act, 1962 (52 of 1962) and rules and regulations made thereunder and in case of non-compliance thereof shall bring the matter to the notice of the Assistant Commissioner of Customs;(c)exercise due diligence to ascertain the correctness and completeness of any information which he submits to the proper officer with reference to any work related to the clearance of import good or [of] [Substituted words "shipment of" by Notification No. G.S.R. 184(E), dated 14.3.2001 (w.e.f. 9.11.1998)] export goods;(d)not withhold information communicated to him by an officer of Customs, relating to assessment and clearance of import goods as well as inspection, examination and [clearance] [Substituted words "shipment" by Notification No. G.S.R. 184(E), dated 14.3.2001 (w.e.f. 9.11.1998)] of export goods, from a client who is entitled to such information;(e)not withhold any information relating to assessment and clearance of imported goods or [of] [Substituted words "shipment of" by Notification No. G.S.R. 184(E), dated 14.3.2001 (w.e.f. 9.11.1998)] export goods, from the Assessing Officer.(f)not attempt to influence the conduct of any officer of Customs in any matter pending before such officer of his subordinates by the use of threat, false accusation, duress or offer of any special inducement or promise of advantage or by the bestowing of any gift or favour or other thing of value;(g)maintain records and accounts in such form and manner as may be directed from time to time by an Assistant Commissioner of Customs and submit them for inspection to the Assistant Commissioner of Customs or an officer Authorized by him, wherever required;

14. Deregistrations.

(1)The commissioner of Customs may revoke the registration of an Authorized Courier and also order forfeiture of security on any of the following grounds namely :-(a)failure of the Authorized Courier to comply with any of the conditions of the bond executed by him under regulation 11.(b)failure of the Authorized Courier to comply with any of the provisions of these regulations;(c)[a misconduct on the part of the Authorized Courier whether within the jurisdiction of the said Commissioner or any where else, which in the opinion of the Commissioner renders him unfit to transact any business in the Customs Station;] [Substituted by Notification No. G.S.R. 785(E), dated

25.11.1999 (w.e.f. 9.11.1998)] Provided that no such revocation shall be made unless a notice has been issued to the Authorized Courier informing him the grounds on which it is proposed to revoke the registration and he is given an opportunity of making a representation in writing and a further opportunity of being heard in the matter, if so desired. Provided further that, in case the Commissioner of Customs considers that any of such grounds against an Authorized Courier shall not be established prima facie without an inquiry in the matter, he may conduct the inquiry to determine the ground and in the meanwhile pending the completion of such inquiry, may suspend the registration of the Authorized Courier. If no ground is established against the Authorized Courier, the registration so suspended shall be restored. (2) Any Authorized Courier or the officer of the Customs authorized by the Chief Commissioner of Customs in this behalf, if aggrieved by the order of the Commissioner of Customs passed under sub-regulation (1), may represent to the Chief Commissioner of Customs in writing against such order within sixty days of communication of the impugned order to the Authorized Courier and the Chief Commissioner of Customs shall, after providing the opportunity of being heard to the parties concerned, dispose of the representation as may be possible. Form Courier Bill Of Entry-I (CBE-I) (See regulation 5) Courier Import Manifest

Name and Address of On Board Courier Company	Airlines and Flight number	Name of Incharge	On Board of the aircraft	Courier or person
Airport of Arrival	Flight No./date	Date of Arrival	Airport of shipment	Customs Department Serial No./Date
S. No.	Airway Name & Address	Bill No. of Authorized Courier	No. of Bags	Weight
1.2.3.			_____	_____
		Total	_____	_____

Signature of On Board courier/person Incharge of aircraft.

Form Courier Bill Of Entry - II (CBE-II) (See regulation 5) Courier Import Manifest

Name & Address of the Authorized Courier				Customs Department Serial No./Date (Courier Import Manifest--CBE-I)	Department Serial No./Date		
S. No.	Airway Bill No.	No. of Packages	Weight	Description of goods	Shippers Name	Consignees Name & Address	Value
1.2.3.4.		_____					
	Total	_____					

Signature of Authorized Courier Form Courier Bill Of Entry-III (CBE-III) (See regulation 5) Courier

Import Manifest

Name & Address of the Authorized courier	Airport of Arrival	Flight No.	Date of	Airport of Arrival	Customs Serial Shipment
Number of bags	Number of Consignments				

Declaration(I)I/We hereby declare that I/We have obtained the authorisation from each of the consignments mentioned above to act as an agent for the clearance of the goods described above.(II)I/We hereby declare that the goods imported as per this Bill of Entry include only documents of no commercial value and do not include goods which are liable to duty or are prohibited or restricted for import into India under any Law for the time being in force.Signature of Audit OfficerSignature of Assessing Officer(Passed of customs charge)(Signature of Proper Officer)[Form Courier Bill Of Entry-IV (CBE-IV)] [Substituted by Notification No. G.S.R. 811(E), dated 30.6.2017 (w.e.f. 9.11.1998).][See regulation 5]Courier Bill of Entry for Sample and Free Gifts

Name & Address of the Authorised Courier	Airport of Arrival	Flight No.	Date of Arrival	Airport of Shipment	Customs Serial No. and date
Sl. No.	AWB No.	No. of packages	Consignees Name & Address	State of Consumption of imported goods	Description of goods Qty.

Invoice Value	Rate of Exchange	Assessable Value (Sec. 14)	CTH/ Notfn. No.	section 3 of Customs tariff Act, 1975	Additional Duty Rate	Additional Duty Amount	GST Code	IGST Rate	IGST Exemption Notification
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IGST Amount	GST Compensation Cess rate	GST Compensation Cess ExemptionNotification	GST Compensation Cess amount	Total Duty
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Declaration(i)I/ We hereby declare that I/ we have obtained the authorisation from each of the consignees mentioned above to act as an agent for the clearance of the goods described above.(ii)I/ We hereby declare that the goods imported as per this Bill of Entry include only bona fide commercial samples, prototypes of goods and bona fide gifts of articles for personal use of a value not exceeding the value prescribed under the Courier Imports and Exports (Clearance) Regulations, 1998 and which are for the time being not subject to any prohibition or restriction on their import into India.(iii)I/ We enclose herewith (number) of airway bills and (number) of invoices for the aforesaid consignments with this Bill of Entry.(iv)I/ We hereby declare that the contents of this Bill of Entry are true and correct in every respect and are in accordance with the Airway Bills, the invoices and other documents attached herewith.Signature and Stamp of Authorised Courier.Signature of Assessing OfficerSignature of Audit Officer(Passed out of customs charge)Signature of the Proper Officer.[Form Courier Bill of Entry-V (CBE-V)] [Substituted by Notification No. G.S.R. 811(E), dated 30.6.2017 (w.e.f. 9.11.1998).][See regulation 5]Courier Bill of Entry for Dutiable Goods

Name & Address of the Authorised Courier	Airport of Arrival	Flight No.	Date of Arrival	Airport of Shipment	Customs Serial No. and date
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Sl. No.	AWS No.	No. of packages	Consignees Name & Address			GSTIN	Description of goods			Qty. No./Wt.
Invoice Value		Rate of Exchange	Freight and Ins.		Other	Landing Charges		Assessable Value (Rs.) (Sec. 14)		
		Value under								
CTH/ Notfn. No.	Duty Rate/ Amount	section 3 of Customs tariff Act, 1975	ETH/ Notfn. No.	Addl. Duty Rate	Additional Duty Amount	GST Code	IGST Rate	IGST Exemption Notification	IGST Amount	

1.2.3.

GST Compensation Cess rate	GST Compensation Cess Exemption Notification	GST Compensation Cess amount	Total Duty
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Please indicate all other charges such as commissions, includible in the assessable value as per Section 14 of the Customs Act, 1962.(i)I/ We hereby declare that I/ we have obtained the authorisation from each of the consignees mentioned above to act as an agent for the clearance of the goods described above.(ii)I/ We declare that I/ we have not received any other documents or information showing a different price, value, quantity or description of the said goods and that if at any time hereafter I/ we receive any documents from the importer showing a different state of facts I/we will immediately make the same known to the Commissioner of Customs.(iii)I/ We hereby declare that the contents of this Bill of Entry are true and correct in every respect and are in accordance with the Airway Bills and the invoices and other documents attached herewith.(iv)I/ We enclose herewith (number) of airway bills and (number) of invoices for the aforesaid consignments with this Bill of Entry. Signature of Audit Officer Signature of Assessing Officer (Passed out of customs charge) Signature of the Proper Officer [Form Courier Bill of Entry - VI (CBE-VI)] [Inserted by Notification No. G.S.R. 184(E), dated 14.3.2001 (w.e.f. 9.11.1998)] (See regulation 5) Courier Import Manifest

Name and

Address of On Board Courier Company

Name of the Courier or authorized Representative or Driver/Owner of the vehicle

Name of the land customs station

Vehicle No. Registration Date of Arrival

S.No. Name and Address of Authorized Courier No. of bags Weight

1

2

3

Total

Signature of
Courier/
Authorized
Representative/
Owner/ Driver of
vehicle

[Form Courier Bill of Entry - VII (CBE-VII)] [Inserted by Notification No. G.S.R. 184(E), dated 14.3.2001 (w.e.f. 9.11.1998)] (See regulation 5) Authorized Courier Manifest

Name and Address of the Authorized Courier	Name of lands Customs station	Vehicle Registration No.	Customs Department		Serial No./ date (Courier Import Manifest -CBE-VI)	Place of origin/ Place of loading	Weight	Description of goods	Consignor's name	Consignees Name and Address	Value
			Customs Department	Serial No./date							
S.No.	Invoice No. and date	No. of packages									
1											
2											
3											
4											
Total											

Signature
of
Authorized
Courier

[Form Courier Bill of Entry - VIII (CBE-VIII)] [Inserted by Notification No. G.S.R. 184(E), dated 14.3.2001 (w.e.f. 9.11.1998)] (See regulation 5) Courier Bill of Entry for Documents

Name and Address of the Authorized Courier	Name of land custom station	Vehicle Registration No.	Date of arrival	Place of origin/Place of loading	Customs Serial No./ date
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Number of bags

Number of consignments

Declaration

i) I/ We hereby declare that I/ We have obtained the authorisation from each of the consignees mentioned above to act as an agent for the clearance of the goods described above

ii) I/ We hereby declare that the goods imported as per this Bill of Entry include only documents of no commercial value and do not include goods which are liable to duty or are prohibited or restricted for import into India under any Law for the time being in force.

Signature of
Audit Officer

Signature of Assessing
Officer

(Passed out of
Customs
charge) Signature
of the proper officer

[Form Courier Bill of Entry - IX (CBE-IX)] [Substituted by Notification No. G.S.R. 811(E), dated 30.6.2017 (w.e.f. 9.11.1998).] [See regulation 5] Courier Bill of Entry for Samples and Free Gifts

Name and Address of the Authorised Courier		Name of land custom station	Vehicle Registration No.	Date of Arrival	Place of origin/ place of loading	Customs Serial No./ date	
S. No.	Invoice No. of packages and date	Consignees Name & Address	State of Consum-ption of imported goods GSTIN	Descrip-tion of goods	Quantity	Invoice Rate of Value Exch-ange	Assess-able C Value (Section 14)

1.

2.

IGST Rate	IGST Exemption Notification	IGST Amount	GST Compensation Cess rate	GST Compensation Exemption Notification	Cess	GST Compensation Cess amount	Total Duty
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Declaration(i)I/ We hereby declare that I/ We have obtained the authorisation from each of the consignees mentioned above to act as an agent for the clearance of the goods described above.(ii)I/ We hereby declare that the goods imported as per this Bill of Entry include only bona fide commercial samples, prototypes of goods and bona fide gifts of articles for personal use of a value not exceeding the value prescribed under the Courier Imports and Exports (Clearance) Regulations, 1998 and which are for the time being not subject to any prohibition or restriction on their import into India.(iii)I/ We enclose herewith _____ (number) of airway bills and _____ (number) of invoices for the aforesaid consignments with this Bill of Entry.(iv)I/ We hereby declare that the contents of this Bill of Entry are true and correct in every respect and are in accordance with the Airway Bills, the invoices and other documents attached herewith. Signature and stamp of authorised courier Signature of Audit Officer Signature of Assessing Officer (Passed out of Customs charge) Signature of the proper officer [Form Courier Bill of Entry - X (CBE-X)] [Substituted by Notification No. G.S.R. 811(E), dated 30.6.2017 (w.e.f. 9.11.1998).] [See regulation 5] Courier Bill of Entry for Dutiable Goods

Name and address of the Authorised Courier Name of land customs station Vehicle Registration No. Date of Arrival Place of Origin/ Place of loading Customs Serial No. and date

S. No.	Invoice number & date	No. of Packages	Consignee Name & Address	State of Consumption of imported goods/ GSTIN	Description of goods	Quantity no./ weight	Invoice Value	Rate of Exchange	Freight	Ins
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

1.2.

Other	Landing Charges	Assessable Value (Rs.) (Section 14)	CTH Notfn. No.	Duty Rate Amount	Value under section 3 of Customs Act, 1975	ETH Notfn. No.	Additional duty rate	Additional duty amount	GST Code	IGST Rate	IGST Exemption Notification
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)

1.2.3.

Please indicate all other charges such as commissions, includible in the assessable value as per Section 14 of the Customs Act, 1962.

GST Compensation Cess rate	GST Compensation Cess ExemptionNotification	GST Compensation Cess amount	Total duty
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Declaration(i)I/ We hereby declare that I/ We have obtained the authorisation from each of the consignees mentioned above to act as an agent for the clearance of the goods described above.(ii)I/ We hereby declare that I/ We have not received any other documents or information showing a different price, value, quantity or description of the said goods and that if any time hereafter. I/ We receive any documents from the importer showing a different state of facts I/We will immediately make the same known to the Commissioner of Customs.(iii)I/ We hereby declare that the contents of this Bill of Entry are true and correct in every respect and are in accordance with the Airway Bills and the invoices and other documents attached herewith.(iv)I/ We enclose herewith

_____ (number) of airway bills and _____ (number) of invoices for the aforesaid consignments with this Bill of Entry. Signature of Assessing Officer Signature of Audit Officer (Passed out of Customs charge) Signature of the proper officer Form Courier Shipping Bill-I (CSB-I) (See regulation 6) Courier Shipping Bill for Document

Name and Airlines

Address of and Flight

Courier No. Flight Airport of shipment

Expected date of landing Customs Department
at destination Serial No./Date

company Air No. Flight

Departure No./date

S. No. Airway Bill No. Name and Address of Authorized courier

No. of Bags

Weight

1.2.3.

Signature
of Courier
Co.

Total

Declaration(i)I/We hereby declare that I/We have obtained the authorisation from each of the consignors mentioned above to act as an agent for the clearance of the goods described above.(ii)I/We hereby declare that the goods as per this Shipping Bill include only documents of no commercial value and do not include goods which are liable to duty or are prohibited or restricted for export from India under any law for the time being in force. Signature and stamp of Authorized Courier Signature of Proper Officer of Customs [Form Courier Shipping Bill-II (CSB-II)] [Substituted by Notification No. G.S.R. 811(E), dated 30.6.2017 (w.e.f. 9.11.1998)]. [See regulation 6] Courier Shipping Bill

Name & Address of the Authorised Courier	Airport of Departure	Flight No./ date	Airport of Shipment	Customs Dept. Serial No./ date
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Sl. No.	Airway Bill No.	No. of packages	Weight of goods	Description of goods	Consignor's GSTIN Name & Address	GST Invoice no. & date	Invoice no. & date (other	Value Port of Shipment	Con Nan Add
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(GSTIN) than
GST
Invoice)

1.2.3.

Declaration(i)I/ We hereby declare that I/ We have obtained the authorisation from each of the consignors mentioned above to act as an agent for the clearance of the goods described above.(ii)[I/ We hereby declare that the goods for export as per this Shipping Bill include only bona fide commercial samples and prototypes of goods and/ or bona fide gifts of articles for personal use of a value not exceeding the value prescribed under the Courier Imports and Exports (Clearance) Regulations, 1998 which are for the time being not subject to any prohibition or restriction on their export from India and on export of which no transfer of foreign exchange is involved.](iii)I/ We enclose herewith (number) of airway bills and (number) of invoices for the aforesaid consignments with this shipping bills.(iv)I/ We hereby declare that the contents of this shipping bill are true and correct in every respect and are in accordance with the Airway Bills, the invoices and other documents attached herewith. Signature and stamp of Authorised Courier Signature of Proper Officer of Customs[Form Courier Shipping Bill - V] [Substituted by Notification No. G.S.R. 159(E), dated 27.2.2019 (w.e.f. 9.11.1998).][See regulation 6]A

Name and Address of the Authorised Courier	Name of Customs Station	Courier Registration No.	Port of loading	Airline Name and Flight Number	Customs Shipping Bill Number and Date	AD Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)

B

S. No.	Courier AWB No.	No. of package	Declared Weight	Destination	Consignor/Exporter Name and Address	IEC No. of the Exporter	Terms of invoice
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Description of goods as per Exporter Invoice	Invoice Value (FOB)	Consignee's Name and Address	Whether export using e-commerce Yes/No	Whether under MEIS scheme Y/N	
(9)	(10)	(11)	(12)	(13)	
S. No.	Description	Qty	HS Code	Currency	INR
(i)	(ii)	(iii)	(iv)	(i)	(ii)

C

GST Invoice No. and date (GSTIN)	Invoice no. and date (other than GST Invoice)	Whether Supply for export is on payment of GST or not. Pl indicate	Whether against Bond or UT	Total IGST paid, if any
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(1) Declaration(i)I/ We hereby declare that the Exporter mentioned above has authorized us for booking the shipment under the Courier Airway bill and act as an agent for clearance and export of the goods described above.(ii)I/ We hereby declare that on the basis of declaration of the exporter, I/ We abide by the declaration in CSB-V, above. Signature of the Authorized person of the Authorized Courier with stamp of Authorized Courier Let Export Officer of Customs (Stamp with Name and designation) [Form Courier Bill of Export - I (CBEx-I)] [Inserted by Notification No. G.S.R. 184(E), dated 14.3.2001 (w.e.f. 9.11.1998)] (See regulation 6) Courier Shipping Bill for Document

(2) Name and Address of Courier Company

Name of the land customs station

Vehicle No.

Registration

Place of origin/Place of loading

Customs Department Serial No. date

S.No.	Invoice No.	Name and Address of Authorized Courier	No. of Bags	Weight
1				
2				
3				

Total _____

Signature of Courier Company

Declaration

i) I/ We hereby declare that I/ We have obtained the authorisation from each of the

consignors
mentioned
above to
act as an
agent for the
clearance of
the goods
described
above.

ii) I/ We
hereby
declare that
the goods as
per the
Shipping Bill
include only
documents of
no
commercial
value and do
not include
goods which
are liable to
duty or are
prohibited
or restricted
for export
from India
under any
law for the
time being in
force.

Signature
and stamp
of Authorized
Courier

Signature of
Proper
Officer of
Customs

[Form Courier Bill of Export - II (CBEx-II)] [Substituted by Notification No. G.S.R. 811(E), dated 30.6.2017 (w.e.f. 9.11.1998).][See regulation 6] Courier Shipping Bill

Name and Address of the
Authorised Courier

Name of land
custom station

Vehicle Registration No.
Place of
loading

Customs
Department
Serial No./
date

S.No.	Invoice & date	No. of pack-ages	Weight	Description of goods	Consignor's Name & Address	Consignee's Name & Address	GSTIN	GST no. & date	Invoice & date (other than GST Invoice)	Value	Port of Shipment	Country and Address
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1.2.3.

Declaration (i) I/ We hereby declare that I/ We have obtained the authorisation from each of the consignors mentioned above to act as an agent for the clearance of the goods described above. (ii) I/ We hereby declare that the goods for export as per this Shipping Bill include only bona fide commercial samples and prototypes of goods and/ or bona fide gifts of articles for personal use of a value not exceeding the value prescribed under the Courier Imports and Exports (Clearance) Regulations, 1998 and which are for the time being not subject to any prohibition or restriction on their export from India and on export of which no transfer of foreign exchange is involved. (iii) I/ We enclose herewith _____ (number) of airway bills and _____ (number) of invoices for the aforesaid consignments with this Shipping Bill. (iv) I/ We hereby declare that the contents of this shipping bill are true and correct in every respect and are in accordance with the Airway Bills, the invoices and other documents attached herewith. Signature and stamp of Authorised Courier Signature of Proper Officer of Customs