#### **CUSTOMS**

# Who They Are

The Indian Customs Act of 1962 governs import and export tariffs and sets the rules for customs valuation. The Central Board of Indirect Taxes and Customs is the apex body for customs, excise, and goods and services tax related matters in India. For the latest information pertaining to customs regulations, official notifications, and other customs matters. Source: Central Board of Indirect Taxes and customs. Website www.commerce.gov.in

### What They Do

#### **Shipping Bill**

 This is a Customs document which can be generated from the dedicated portal electronically. All exporters must submit this document to acquire clearance for exports from Customs.

### **Let Export Order**

 The LEO is issued by the Customs officer after the completion of export customs clearance procedures. It is proof that all export Customs formalities have been completed.

## **Export General Manifest**

• The Manifest is filed by the shipping carrier after the movement of goods from the exporting country. It is registered with Customs and initiates the generation of the official proof of export, i.e. the export promotion copy of the shipping bill.

Always visit the relevant websites and contact the offices for correct and latest information

Refer to our Disclaimer Policy