

Customs and Foreign Trade Policy

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Roll out of Automated out of charge for AEO T2 and T3 clients

[Circular No.01/2025-Customs dated 1st January 2025](#)

In the said Circular, CBIC has announced the **rollout of Automated Out of Charge (Auto-OOC)** for AEO-T2 and T3 clients, effective 1st January 2025, which **significantly reduces cargo clearance time, allowing goods to move through ports more efficiently, minimizing delays.**

Auto-OOC will apply where no CCR (Compulsory Compliance Requirements) verification is needed, and the following conditions are met:

- No selection for examination, scanning or (Partner Government Agency) PGA related NoC
- Assessment is complete
- Business Entity authentication via OTP is done for duty deferment

Auto-OOC will be granted based on risk criteria, with a “HOLD” option available for customs officers to override the process.

Single Unified Multi-Purpose Electronic Bond in Customs- “Ekal Anubandh”

[Circular No.04/2025-Customs dated 17th February 2025](#)

In the said circular, CBIC is introducing the **Single All-India Multipurpose Electronic Bond (SEB)** to address existing challenges and enable a fully digital process. This allows importers/exporters to submit a unified bond electronically via ICEGATE, selecting their applicable obligations and port of submission.

Key features include the ability to update obligations or bond amount at the later stage, electronic stamp duty payment, digital bond execution through NeSL (National E- governance Services Limited) with e-signatures (no notary required), end-to-end linking of electronic bank guarantees, and online verification of bank guarantees issued by banks.

Building on the ‘Digital Document Execution (DDE)’ initiative by the Department of Financial Services through NeSL, CBIC is enabling digital execution of customs bonds, including electronic payment of stamp duty. As reiterated in [Circular 11A/2011-Customs dated 25th February 2011](#), the Law Ministry has clarified that a single bond, executed in favour of the President of India, is legally enforceable by any authorized Customs Commissioner across locations.

Along with the execution of bonds, the procedure for submission of Bank Guarantees is being streamlined, where importers/exporters can select the applicable guarantee amounts for different purposes. The linking procedure is detailed in this circular. With the **introduction of electronic bonds and bank guarantees under the “Ekal Anubandh” project**, stakeholders can **manage and track documents** in real-time, enhancing transparency, security, and efficiency while reducing paperwork, delays, and costs.

Automation of Refund Application and Processing in Customs

[Circular No.05/2025-Customs dated 17th February 2025](#)

In the said Circular, CBIC has introduced electronic processing and disbursement of refunds via the Customs Automated System, replacing the earlier manual and time-consuming method to streamline and expedite the refund process under Customs.

Key Features:

- **e-Filing:** Refund applications can be submitted online through the ICEGATE portal as per the 1995 Customs Refunds Application (Form) Regulations, along with required documents (e.g., Unjust Enrichment Certificate).
- **Re-assessment Requests:** Can be made via ICEGATE; a pre-filled refund form will be available post re-assessment.
- **Bank Account Validation:** Refunds will be credited to the bank account registered in the Customs system; applicants must ensure account accuracy.
- **ARN Generation:** Application Reference Number (ARN) is instantly generated upon submission.

- **Deficiency Handling:** Officers will raise any deficiencies within 10 days of ARN generation; all issues to be raised together.
- **Acknowledgment:** Generated post scrutiny if no deficiencies are found or resolved.
- **Electronic Orders:** Refund orders or show-cause notices will be issued online. Speaking orders may address unjust enrichment.
- **Post-Audit Approach:** Refund claims will now undergo post-audit, with audit selection finalized by DG-Audit and DG ARM.
- **Refund Disbursal:** Refunds sanctioned will be paid via PFMS. Transfers to the Consumer Welfare Fund will follow existing protocols.
- **Status Tracking:** Application status and updates available on the ICEGATE dashboard.
- **Monitoring:** MIS reports on refund pendency will aid in oversight.

Manual or online filing was allowed until **31.03.2025**. Post this date, only online applications will be accepted unless otherwise permitted in writing by the jurisdictional Commissioner.

Foreign trade Policy (FTP)

Amendment in Foreign Trade Policy 2023 – New Consultation Provisions (Para 1.07A & 1.07B)

[Notification No.47/2024-2025 dated 2nd January 2025](#)

In the said notification, the Directorate General of Foreign Trade (**DGFT**) has amended (Paras 1.07A & 1.07B) of The Foreign Trade Policy 2023 to allow optional stakeholder consultations.

The government can seek input from importers, exporters, and industry experts during policy formulation or changes, with up to 30 days for responses if feedback is requested.

While the government may consider feedback, it retains full discretion in decision-making. If feedback isn't adopted, reasons may be shared unless doing so

risks national security, trade relations, or confidentiality.

This amendment streamlines policymaking while preserving government authority. The notification is issued in public interest with the Commerce Minister's approval and published in the Gazette of India.

Mandatory online submission and online payments against Show Cause Notices and other proceedings under provisions of the FTD&R Act

[Trade Notice No.29/2024-25 dated 11th February 2025](#)

In the said circular, in order to promote ease of doing business and a paperless trade environment, the DGFT has implemented digital submission mechanisms for various authorisations. Additionally, the Enforcement-cum-Adjudication (**ECA**) process under the Foreign Trade (Development & Regulation Act, 1992 (**FTD&R Act**) has now been further digitised, with new procedures to be followed by all trade members which include the following:

1. Mandatory Online Submission of Documents

Replies to Show Cause Notices and other proceedings under the FTDR Act, including Adjudication, Appeal, and Review, must now be submitted online via the DGFT portal. Paper-based submissions will no longer be accepted.

2. Mandatory Online Payment of Fees

Penalties under the FTDR Act must be paid through the corresponding online ECA/Appeal or Review file on the DGFT portal; using the Miscellaneous payments feature should be avoided to ensure proper accounting. Applicants are advised to refer to ECA help manuals on the DGFT website under Learn > Application Help & FAQs for guidance on digital submission.

Revised Procedure for General Authorization for Export After Repair

[Public Notice No.50/2024-25 dated 10th March 2025](#)

In the said public Notice, the DGFT introduces a revised **General Authorization for Export After Repair (GAER)** procedure. This allows Indian exporters to re-export imported **SCOMET** items

(Special Chemicals, Organisms, Materials, Equipment and Technologies) —after repair—to related foreign entities or authorized vendors/Original Equipment Manufacturer (OEMs) through a one-time general authorization.

Eligible foreign entities include parent/subsidiary companies of the Indian exporter, and authorized vendors or OEMs with valid repair agreements. Authorization is valid for 1 year, with no modification or value addition allowed. Re-export is only to the original foreign exporter; shipments to UNSC (United Nations Security Council) sanctioned or high-risk countries are prohibited.

No separate End Use/User certificates are needed. Exporters must submit the Bill of Entry, repair contracts, an undertaking, Import Clearance Permit (ICP), and Authorized Economic Operator (AEO) certification (if applicable).

Quarterly reports with shipment details and import proof must be submitted to the DGFT. Non-compliance may lead to penalties or GAER cancellation.

Extension of the last date for filing Annual RoDTEP Return (ARR) for Financial Year 2023-24

[Public Notice No.51/2024-25 dated 19th March 2025](#)
In continuation of [Public Notice No. 27/24-25 dated 23rd October 2024](#), which stipulated that exporters with total RoDTEP (Remission of Duties and Taxes on Exported Products) **claims exceeding Rs. 1 crore in a financial year (FY)**—aggregated across all 8-digit HS codes—are required to file an ARR, it is hereby informed that the DGFT, through the aforementioned circular, has extended the due date for filing the ARR for the FY 2023-24.

The revised deadline for submission has been extended from **31st March 2025 to 30th June 2025**. Correspondingly, the grace period for filing has also been extended from **30th June 2025 to 30th September 2025**.

Key Take Aways

- **Refund Automation:** Online system enables faster refund processing.
- **GAER Update:** Export after repair now simplified.
- **ARR Extension:** Deadline extended for FY 2023–24 of RoDTEP Annual Return.
- **Online Compliance:** Mandatory online replies and payments under FTD&R Act.



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