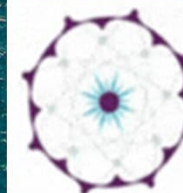


Training session on RoDTEP and IGCR

Export Promotion Council for
Handicrafts

August 2025



हस्तशिल्प निर्यात संवर्धन परिषद्
**Export Promotion Council
for Handicrafts**

Connecting. Empowering. Transforming

1

Introduction to Indian Handicrafts



Introduction to Handicrafts Sector and EPCH

Background



- ▶ Handicrafts encompass products made by hand or with the use of simple tools, involving traditional techniques and artistic skills passed down through generations. These products reflect the cultural heritage and artistic traditions of different regions of India.
- ▶ India is one of the largest handicraft-exporting countries both in terms of volume and value. During FY 2024-25, the total exports of handicrafts were valued at Rs. 33,123 Crores (US\$ 3,918 million).
- ▶ Major goods exported by India are handmade woollen, woodwares, embroidered & crocheted goods, art metal ware, hand-printed textiles & scarves, agarbatties & attars, zari & zari goods, and imitation jewellery. The major handicraft export countries for India are USA, UK, Australia, Canada, France, Germany, etc.
- ▶ Export Promotion Council for Handicrafts (EPCH) was established in the year 1986-87 and as a non-profit organization, with an objective to promote, support, protect, maintain and increase the exports of handicrafts. Currently, it has around 9,000+ members.
- ▶ EPCH has created necessary infrastructure as well as marketing and information facilities, which are availed both by the member exporters and importers.

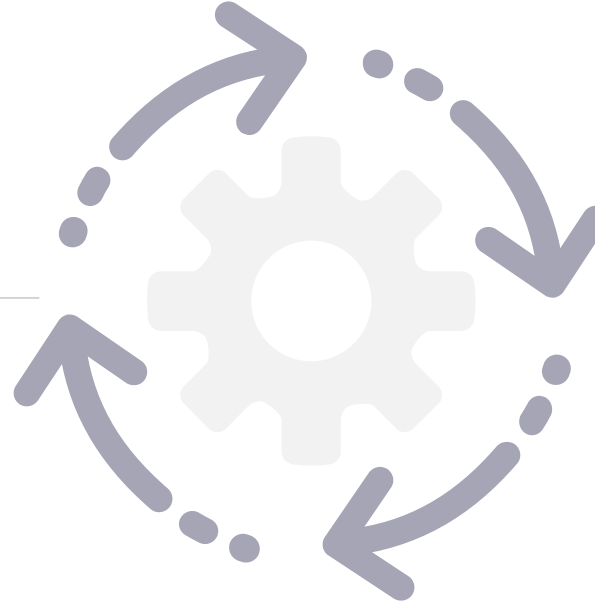
Intention for Promoting Exports of Handicrafts

1

Employment Generation, specifically in the rural areas

2

Contribution to substantial Foreign Exchange Earnings



Preservation and promotion of Cultural Heritage

3

Support for MSMEs

4

2

Remission of Duties & Taxes on Exported Products (RoDTEP)



Background of RoDTEP scheme

Merchandise Exports from India Scheme ('MEIS')

- Introduced to support exports by providing subsidies based on export performance.
 - WTO Compliance Issue:
 - In 2018, the United States of America raised concerns about MEIS violating WTO rules on export subsidies and Countervailing measures.
 - The WTO investigation concluded in 2019 that MEIS violated the rules on export subsidies and Countervailing measures, as it provided prohibited subsidies.
 - Following this, the WTO Dispute Settlement Body ordered India to phase out MEIS due to non-compliance.

Remission of Duties or Taxes on Export Products ('RoDTEP')

- Introduced in 2020 by the Government of India to replace MEIS.
- Implementation began in 2021 for exports.
- WTO-compliant:
 - RoDTEP focuses on remitting non-creditable taxes and duties on export inputs rather than offering export performance-based subsidies.
 - This ensures compliance with WTO norms, aiming for a fair and transparent mechanism.
 - The rates under RoDTEP are calculated based on industry data collated by the RoDTEP Committee, in relation to non-deductible taxes (i.e. taxes on petrol and diesel, electricity duty etc.) incurred on manufacture of various exported products.

RoDTEP Scheme - Operational Process

- Declaration Requirement - An exporter availing the benefit of the RoDTEP scheme shall be required to declare his intention for each export item in the shipping bill or bill of export.
- RoDTEP Credit Ledger - Exporters must create a RoDTEP credit ledger in their ICEGATE account to manage claims.
- Automatic Calculation - ICEGATE System would automatically calculate the RoDTEP amounts for all the items where RoDTEP was claimed. No changes in the claim will be allowed after filling of Export General Manifest (EGM).
- Rebate Rates & Caps - Rates of rebate/value cap per unit under RoDTEP are notified in Appendix 4R (for DTA)/4RE (for AA, EOU and SEZ units).
- Forex Realization Requirement - The benefits are subject to realization of FOREX as per FTP/FEMA guidelines.

The e-scrips would be used only for payment of Basic Customs Duty. RoDTEP scrips are freely transferable

RoDTEP Rates for Handicraft sector

RoDTEP rates have been fixed for around 168 ITC HS codes pertaining to Handicraft sector. Please find below a sample list

<div> <div>Close</div> <div>Export Promotion Council For Handicrafts</div> </div>							
RoDTEP Rate for Handicrafts Sector vide Notification No. 32/2024-25 dated 30th September 2024 w.e.f 10th October 2024 to 30th September 2025							
S No.	RoDTEP Entry	ITCHSCode	Category	Description of Goods (As per CTH)	UQC	Rate as % age of FOB (#)	Cap (Rs. Per UQC)
1	3502	33019031	Attars & Agarbaties	Attars of all kinds in fixed oil base	Kg	0.70%	
2	3560	33074100	Attars & Agarbaties	"Agarbatti" and other odoriferous preparations which operate by burning	Kg	0.70%	
3	3561	33074900	Attars & Agarbaties	Agarbatti and other odoriferous preparations which operate by burning - Other	Kg	0.70%	
4	3618	34060010	Misc. Handicrafts	Candles	Kg	0.80%	
5	4330	39231020	Misc. Handicrafts	Watch-box, jewellery box and similar containers of plastics	kg	0.90%	
6	4652	42022910	Misc. Handicrafts	Hand bags of other materials excluding wicker-work or basket work	u	1.10%	
7	4654	42023110	Misc. Handicrafts	With outer surface of leather or of composition of Leather -Jewellery box	u	1.10%	
8	4659	42023910	Misc. Handicrafts	Other -Jewellery box	u	1.10%	
9	4894	44141000	Woodwares	Wooden Frames for paintings, Photographs, Mirrors or Similar Objects - Of tropic wood	Kg	1.30%	

RoDTEP Scheme: Current Issue with the US/EU Authorities

Problem with US/EU Authorities

- Anti-Subsidy Duties: The US/EU imposed anti-subsidy duties on Indian exports under RoDTEP due to concerns about it being viewed as an export subsidy, not a remission of input taxes.
- Documentation Issue: Exporters struggled to provide adequate proof that RoDTEP payments are refunds on non-cenvatable taxes, not subsidies.

Government's Position

- Continuation of RoDTEP: The Indian government is committed to the RoDTEP scheme and has no plans to discontinue it despite the concerns raised by the US/EU authorities.
- WTO-Compliant: RoDTEP scheme remains fully WTO-compliant, designed to remit non-cenvatable taxes, not offer export incentives.
- Issue is Documentation, Not Scheme: The core issue is exporters' inability to provide proper documentation, not with the scheme itself.

Steps taken by Government to Resolve

- Annual Return Requirement (ARR): A new ARR has been introduced to ensure proper documentation, helping exporters prove that RoDTEP payments are tax refunds, not subsidies.
- Exporter Awareness & Training: Government is focused on educating exporters on how to correctly document taxes paid (e.g., VAT, mandi tax, fuel taxes) and ensuring accurate tax breakdowns in invoices.

Conclusion

- RoDTEP will Continue: The RoDTEP scheme will continue, with improvements in documentation and compliance being the primary focus.
- Government Focus: The Indian Government will stay focused on convincing the US and EU authorities that this scheme is in the nature of a remission scheme and not a subsidy scheme.



3

Regulatory
Updates



Filing of Annual RoDTEP Return (ARR) - Regulatory requirement

Public Notice No. 27/2024-25 dated 23rd October 2024 and Public Notice No. 51/2024-25 dated 19th March 2025

- ▶ ARR to be filed by the exporters (IECs) who's total RoDTEP claim exceeds Rs. 1 Crore in a financial year across all 8-digit HS Codes.
- ▶ The exporters claiming RoDTEP benefits shall be required to file an Annual RoDTEP Return (ARR) as per the format given under Appendix-4RR of Handbook of Procedures, 2023.
- ▶ ARR for RoDTEP return for a financial year to be filed on DGFT portal by 31st March of the next financial year. However, RoDTEP return for Financial Year 2023-24 shall be required to be filed by 30th June 2025 (extended from 31st March 2025 vide Public Notice 51/2024-25).
- ▶ Non-reporting of the ARR shall lead to stopping the scroll generation for RoDTEP scheme and no further scroll out of RoDTEP claims for the SBs will be permitted at the Customs Port of Export after 30th September 2025.
- ▶ A composition fee of Rs. 10,000/- will need to be paid for delayed filing of ARR up to 30th September. Thereafter, a composition fees of Rs.20,000 /- will need to be paid after 30th September 2025. Subsequent to the payment of the applicable composition fee, the RoDTEP scrolls will be resumed within 45 days, till an online API based message exchange is established between DGFT and Customs.



Public Notice No. 27/2024-25 Adobe Acrobat Document



Public Notice No. 51/2024-25

Adobe Acrobat Document

Filing of Annual RoDTEP Return (ARR) - Regulatory requirement

▶ Record Keeping

- ▶ The physical/digital records substantiating the duty remission claims, as filed in ARR, will need to be maintained for a period of five (5) years which may be produced before the concerned authority assessing the ARR.
- ▶ ARR filings may also be periodically assessed for necessary due diligence. In assessment if it is found that excess amount is claimed that need to be paid back to Customs with interest.

▶ Scrutiny and payment of excess claims

- ▶ Identification of Cases: Certain ARR cases may be identified by the IT-assisted risk-based criteria for further scrutiny to assess the nature of inputs used in export production and the actual amount of taxes & duties incurred, as permissible under Para 4.54 of the FTP.
- ▶ Assessment by Concerned Authority: After due assessment by the concerned authority, the RoDTEP scrip holder will be liable to refund or surrender any excess claims based on the order passed after scrutiny under the relevant customs head.
- ▶ Consequences of Non-Regularization: Failure to regularize the excess claims within a specified time frame will result in the stopping of further benefits under the Scheme.

▶ Opportunity for Industry

- ▶ ARR filings and records can be presented before RoDTEP Committee for potential revision of rates, including the possibility of higher rates.

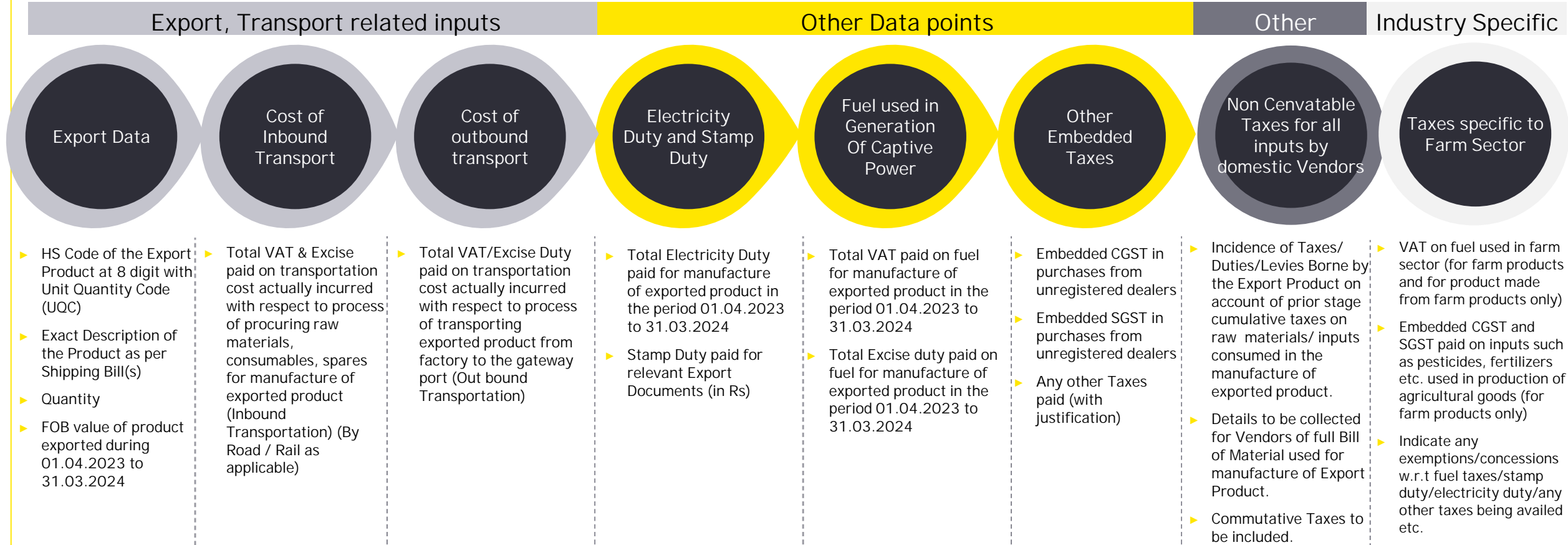
4

Key Information and Challenges



Key information required for filing process

From ERP or IT System, Tax Invoices/Ledgers etc., will be required to prepare the ARR. Data / Declarations from Vendors will also be required.



Record / Data to be maintained for a period of 5 years

ARR Filing Process

01/ Collection of Data

- ▶ Sharing of Information Requirement List
- ▶ Collection of Data for Appendix-4RR
- ▶ Creation of Formats for getting data from Vendors
- ▶ Obtaining expert opinion/certification if required

03/ Preparation of 4RR

- ▶ Prepare the Return for each of CTH and description
- ▶ Attach the supporting documents as needed

04/ Submission with DGFT

- ▶ Filing of the return
- ▶ Maintaining the record for a period of 5 years

02/ Review of Data

- ▶ Reconcile the data wherever required
- ▶ Discussion with respective functional teams
- ▶ Gaps analysis or outliers' analysis

ARR Format

Appendix 4RR - Format for submitting data under Annual RoDTEP Return (ARR)			
To be furnished Export Product-wise by individual manufacturer/ manufacturer-exporter - Separate sheet for each product needs to be submitted			
SI No.	Item Field	Data to be filled	Remarks
1	Name of the Manufacturer/ Manufacturer Exporter		Basic Information
2	Type of Unit (DTA/AA/SEZ/EOU)		Basic Information
3	IEC/PAN		Basic Information
4	HS Code of the Export Product at 8 digit		To be finalised basis 8-digit CTH and Product description
5	Unit Quantity Code (UQC) of Exported Product /Unit of Measurement		Basic Information
6	Complete Address of the Manufacturing unit with mobile/ office phone and working office email (add more rows if data pertains to more than 1 unit -2A, 2B,etc.)		Basic Information
7	Exact Description of the Product as per Shipping Bill(s)		Basic Information
8	Export Clearance of Goods		Basic Information
8A	Quantity of product exported during 01.04.2023 to 31.03.2024		To be finalised basis 8-digit CTH and Product description based
8B	FOB value of product exported during 01.04.2023 to 01.03.2024		To be finalised basis 8-digit CTH and Product description based
9	Period of Export	01.04.2023 to 31.03.2024	Basic Information

ARR Format (Contd.)

SI No.	Item Field	Data to be filled	Remarks
10	Cost of Inbound Transport:		
10A	Total VAT paid on transportation cost actually incurred with respect to process of procuring raw materials, consumables, spares for manufacture of exported product (Inbound Transportation) (By Road)	Rs	1. Collate all transportation data for GTA expenses and own transportation costs. 2. Calculate petrol and diesel costs and the corresponding tax amount. 3. If required, obtain expert certifications and vendor declarations for fuel costs. 4. Decide on a reasonable apportionment method with input from the Company and Costing teams (Example: value wise/volume wise etc.)
10B	Total Excise duty paid on transportation cost actually incurred with respect to process of procuring raw materials, consumables, spares for manufacture of exported product (Inbound Transportation) (By Road)	Rs	Same as above
10C	Total VAT paid on transportation cost actually incurred with respect to process of procuring raw materials, consumables, spares for manufacture of exported product (Inbound Transportation) (By Rail)	Rs	1. Collate all transportation data for railway freight cost. 2. Calculate electricity and diesel costs and the corresponding tax amount.
10D	Total Excise duty paid on transportation cost actually incurred with respect to process of procuring raw materials, consumables, spares for manufacture of exported product (Inbound Transportation) (By Rail)	Rs	Same as above
11	Cost of Outbound Transport:		
11A	Total VAT paid on transportation cost actually incurred with respect to process of transporting exported product from factory to the gateway port (Out bound Transportation) (By road)	Rs	Same principle as mentioned above
11B	Total Excise duty paid on transportation cost actually incurred with respect to process of transporting exported product from factory to the gateway port (Out bound Transportation) (By road)	Rs	Same principle as mentioned above
11C	Total VAT paid on transportation cost actually incurred with respect to process of transporting exported product from factory to the gateway port (Out bound Transportation) (By rail)	Rs	Same principle as mentioned above
11D	Total Excise duty paid on transportation cost actually incurred with respect to process of transporting exported product from factory to the gateway port (Out bound Transportation) (By rail)	Rs	Same principle as mentioned above

ARR Format (Contd.)

SI No.	Item Field	Data to be filled	Remarks
12	Electricity Duty:		
12A	Total Electricity Duty paid for manufacture of exported product in the period 01.04.2023 to 31.03.2024	Rs	Value of electricity consumed for export goods and then calculate the value of electricity duty
13	Stamp Duty:		
13A	Stamp Duty paid for relevant Export Documents (in Rs)	Rs	Actual (if any)
14	Fuel used in generation of captive power:		
14A	Total VAT paid on fuel for manufacture of exported product in the period 01.04.2023 to 31.03.2024	Rs	Same principle as mentioned above
14B	Total Excise duty paid on fuel for manufacture of exported product in the period 01.04.2023 to 31.03.2024	Rs	Same principle as mentioned above
15	Embedded CGST in purchases from unregistered dealers	Rs	1. Calculate the amount of purchase from unregistered dealer 2. Use reasonable profit earned by unregistered dealer and then back calculate the amount of taxes involved
16	Embedded SGST in purchases from unregistered dealers	Rs	Same as above
17	Any other Taxes paid (with justification)	Rs	Actuals (if any)

ARR Format (Contd.)

18	Incidence of Taxes/ Duties/Levies Borne by the Export Product on account of prior stage cumulative taxes on raw materials/ inputs consumed in the manufacture of exported product:							
		HS Code of the Input/ Raw Material	Technical Description of the Input	Value of Input Used in the Manufacture of per unit of Export Product (In Rs)	Quantity of Input Used in the Manufacture of per unit of Export Product	UQC/ Unit of Measurement	Total Taxes/ Duties/Levies paid on raw materials / inputs consumed (In Rs)	Remarks
18A	Input 1							<ol style="list-style-type: none"> 1. Based on the same principle, data for each BOM to be received from the vendor with declarations in a standard format. 2. The company must assess materiality and decide on obtaining copies of such declarations for their BOM.
18B	Input 2							Same principle as mentioned above
18C	Input 3							Same principle as mentioned above
18D	Input 4							Same principle as mentioned above
18E	Input 5							Same principle as mentioned above
18F	Input...(add more if required)							Same principle as mentioned above

ARR Format (Contd.)

SI No.	Item Field	Data to be filled	Remarks
19	Any other Tax on raw material/inputs consumed (with justification)	Rs	
20	Taxes/ Duties per unit of Raw Material (only for farm sector)		
20A	VAT on fuel used in farm sector (for farm products and for product made from farm products only)	Rs	Amount to be calculated basis the Government studies on agriculture sector
20B	Embedded CGST paid on inputs such as pesticides, fertilizers etc. used in production of agricultural goods(For farm products only)	Rs	Same as above
20C	Embedded SGST paid on inputs such as pesticides, fertilizers etc. used in production of agricultural goods(For farm products only)	Rs	Same as above
21	Kindly indicate any exemptions/concessions w.r.t. fuel taxes/stamp duty/electricity duty/any other taxes being availed, etc.	Rs	Details required from Finance/IDT Teams
22	Total Taxes/ Duties/Levies Paid on exported product during the period 01.04.2023 to 31.03.2024	Rs (10+11+12+13+14+15+16+17+18+19+20 - 21)	Details required from Finance/IDT Teams
23	Total accrued RoDTEP during the period 01.04.2023 to 31.03.2024	Rs	Details required from Finance/IDT Teams
24	RoDTEP Rate given for the exported product		Actual Claimed from Finance Team
25	What Percentage of FOB value accounts for taxes/duties/levies paid on exported product	%(22/8B)	To be filled By SCM Team
26	Comparison of accrued RoDTEP with total Taxes/ Duties/Levies Paid on exported product		
27	Remarks		

Declaration:


I/We, in regard to my/our claim under RoDTEP scheme, hereby declare that:

- Any claim made under RoDTEP is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP.
- The amount of remission availed under RoDTEP in the specified period is not more than duties or taxes or levies actually incurred in the same period.

I/We declare that the aforesaid particulars are correct.

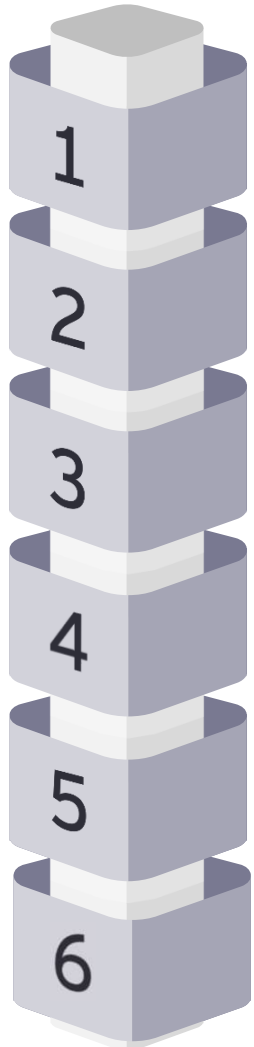
Place:

Date:

Detailed IRL:  Microsoft Excel Worksheet

Industry Challenge

While the RoDTEP scheme increases cost burdens and enhances exporters' competitiveness in the global market, the introduction of the ARR presents significant challenges to such exporters, including:



- Vendor coordination challenges - Additional burden and challenges to exporters to coordinate with their level one and two vendors to obtain the data in case providing the same was not originally within the scope of Service Agreements entered.

- Data collection - Determining the method to collect data that will be used for the calculations and obtaining expert certifications or reports to support and validate the data is a major issue.

- Uncertainty in system transmission - No defined timeline for resuming API-based message exchanges between DGFT and Customs to process RoDTEP scrolls after completion of compliance verification.

- Anti Dumping Duty - Can Anti Dumping Duty included in the import of inputs for export product.

- Job Work, Freight and Coastal movement – Can taxes paid during job work be considered. Also, can Sea Freight, Domestic Air/Sea Freight, Coastal Movement be included.

- Consideration of Blocked credit- Can blocked credit e.g. on building construction, employee related etc. be included.



5

ARR online filing on
DGFT Portal
process guide

ARR Online Filing on DGFT Portal Process Guide

- Visit the DGFT Portal
- Click on the Application for Annual Return under Services
- Login with valid ID and Password

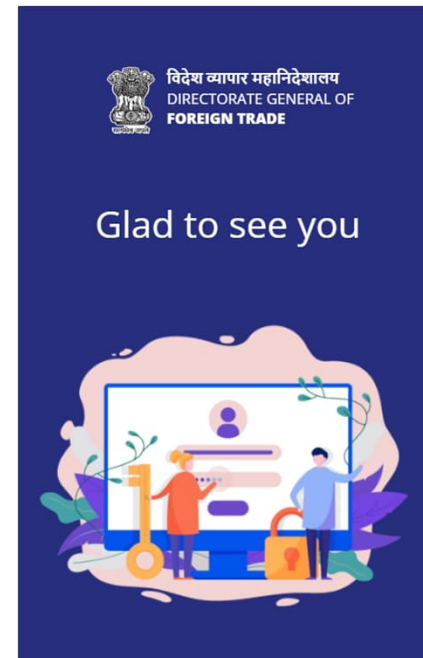
What is RODTEP

The Scheme for Remission of Duties and Taxes on Exported Products (RoDTEP), has been operationalized for exports from 01.01.2021. The Scheme provides a mechanism for reimbursement of taxes/ duties/ levies, which are currently not being refunded under any other mechanism, at the central, state and local level, but which are incurred in the process of manufacture and distribution of exported products, to the exporting industries in India. Exporters of eligible items under the Scheme are being issued e-scrips as refund. The e-scrips are transferable and are used for payment of basic customs duty.

RODTEP

Application for Annual Return

FAQ's for RODTEP Annual Return



LOGIN

REGISTER

User Name*:

Enter your Email ID

Password*:

Enter Password

[Forgot Password](#)

KME64

Type the above CAPTCHA Code. *

Please enter above CAPTCHA Code

Login

[Create a new user](#)

ARR Process Guide

➤ Fill in the basic details

The screenshot displays a multi-step process for filling in details. At the top, a progress bar shows seven steps: Basic Details (active), Export Details, Input Details, Tax Details, Attachment, Declaration, and Summary. Below the progress bar, the 'Basic Details' section is highlighted with a dark blue header. The form contains several fields:

- 1. Firm Name***: A text input field with a blacked-out placeholder.
- Type of Unit***: A dropdown menu with 'Please Select' and a downward arrow.
- 3. IEC***: A text input field with a blacked-out placeholder.
- Email***: A text input field.
- Mobile Number***: A text input field.
- 6. Registered Address***: A large text area with a blacked-out placeholder.
- 9. Period of Export***: A dropdown menu with 'Please Select' and a downward arrow.

At the bottom right of the form is a blue **Add** button. Below the form, there is a table with the following columns:

SI NO.	6. Registered Address	Type of Unit	Edit/Delete
--------	-----------------------	--------------	-------------

ARR Process Guide

➤ Fill in the Export details

Export Details

[Add Manually](#)[Bulk Upload](#)[Download Sample Excel](#)

4. HS Code of the Export Product (8-digit)* <input type="text" value="Search ITC Code e.g 741"/>	Description of the Product (As per ITCHS Classification)* <input type="text"/>	5. Unit Quantity Code (UQC) /Unit of Measurement (UOM)* <input type="text" value="Please Select"/>	7. Description of the Product (As per Shipping Bill(s))* <input type="text"/>
8A. Quantity (in UQCs)* <input type="text" value="0"/>	8B. FOB Value (In INR)* <input type="text" value="0"/>	10A. Total VAT paid on Inbound Transportation (By Road) * <input type="text" value="0"/>	10B. Total Excise duty paid on Inbound Transportation (By Road) * <input type="text" value="0"/>
10C. Total VAT paid on Inbound Transportation (By Rail) * <input type="text" value="0"/>	10D. Total Excise duty paid on Inbound Transportation (By Rail) * <input type="text" value="0"/>	11A. Total VAT paid on Out bound Transportation (By Road) * <input type="text" value="0"/>	11B. Total Excise duty paid on Out bound Transportation (By Road) * <input type="text" value="0"/>
11C. Total VAT paid on Out bound Transportation (By Rail) * <input type="text" value="0"/>	11D. Total Excise duty paid on Out bound Transportation (By Rail) * <input type="text" value="0"/>	12A. Total Electricity Duty paid * <input type="text" value="0"/>	13A. Stamp Duty paid * <input type="text" value="0"/>
14A. Total VAT paid on fuel * <input type="text" value="0"/>	14B. Total Excise duty paid on fuel * <input type="text" value="0"/>	15. Embedded CGST in purchases from unregistered dealers (In INR) * <input type="text" value="0"/>	16. Embedded SGST in purchases from unregistered dealers (In INR) * <input type="text" value="0"/>
17. Any other Taxes paid (with justification) * <input type="text" value="0"/>	Justification <input type="text"/>	20A. VAT on fuel used in farm sector * <input type="text" value="0"/>	20B. Embedded CGST paid on inputs * <input type="text" value="0"/>
20C. Embedded SGST paid on inputs * <input type="text" value="0"/>	21. Any exemptions/ concessions wrt fuel taxes/stamp duty/electricity duty/any other taxes being availed, etc. * <input type="text" value="0"/>	23. Total accrued RoDTEP (In INR) * <input type="text" value="0"/>	24. RoDTEP Rate * <input type="text"/>

Show 10 entries

Add

ARR Process Guide

➤ Fill in the Input details

Input Details

Add Manually

Bulk Upload

Download Sample Excel

Select Export Product*

Please Select

18.1. HS Code of the Input/ Raw Material *

Search ITC Code e.g 741

Description as per ITCHS Code*

18.2. Technical Description of the Input *

18.3 Value of Input Used in the Manufacture of per unit of Export Product (In INR)*

0

18.4. Quantity of Input Used in the Manufacture of per unit of Export Product *

0

18.5. UQC/ Unit of Measurement*

Please Select

18.6. Total Taxes/ Duties/Levies paid on raw materials/ inputs consumed (In Rs.) (In INR) *

0

19. Any other Tax on raw material/inputs consumed (In INR) *

0

Justification

Add

Show 10 entries

SI NO.	Select Export Product	18.1. HS Code of the Input/ Raw Material	Description as per ITCHS Code	18.2. Technical Description of the Input	18.3 Value of Input Used in the Manufacture of per unit of Export Product (In INR)	18.4. Quantity of Input Used in the Manufacture of per unit of Export Product	18.5. UQC/ Unit of Measurement	18.6. Total Taxes/ Duties/Levies paid on raw materials/ inputs consumed (In Rs.) (In INR)	19. Any other Tax on raw material/inputs consumed (In INR)	Justification	Edit/Delete
--------	-----------------------	--	-------------------------------	--	--	---	--------------------------------	---	--	---------------	-------------

ARR Process Guide

➤ *Tax details:*

It will be calculated and displayed by the system itself, based on the figures provided before.

Tax Details

Show 10 entries

Product HS Code	Product Description (As per SB)	22. Total Taxes/ Duties/Levies Paid (As per the Details)	23 Total accrued RoDTEP (As Entered)	25. % of FOB value accounts for taxes/ duties/ levies paid	26. Comparision of accrued RoDTEP with total Taxes/ Duties/Levies Paid on exported product
16055500	Molluscs : -- Octopus	108843	0	9.796	-108843

Showing 1 to 1 of 1 entries

Previous 1 Next

Clear All

Save & Next

ARR Process Guide

➤ Attachments:

Relevant attachments in the form of PDF, Excel, etc. related to relevant calculations/ information are to be uploaded.

Attachment

Please read the following instructions

Attachment Type

Please select

Click or Drag and Drop file to upload

Uploaded Size : 0.00 MB

Note: Maximum 5 Attachment of 5 MB Allowed (Only pdf,jpg,txt,xls,xlsx,doc,docs,docx are allowed)

Upload Attachments

Remark

Uploaded Document List

Show 10 entries

Attachment Type	Remark	View/Add More Attachments	Delete
Attachment for 16055500 Export Item		view	

Previous 1 Next

Feedback

Clear All

ARR Process Guide

- **Declaration:**
Check for the details being displayed and move forward with the declaration.

Declaration

I/We, in regard to my/our claim under RoDTEP scheme, hereby declare that:

1. Any claim made under RoDTEP is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP.
2. The amount of remission availed under RoDTEP in the specified period is not more than duties or taxes or levies actually incurred in the same period.

I/We declare that the aforesaid particulars are correct.

☒ Tick the box as acceptance of declaration/ undertaking and fill in the details below. *

Place*

UTTAR PRADESH

Date*

21/01/2025

User Details

(Note: If user profile are not updated, Please update your logged in user profile before submitting the application by clicking on your Username > Profile in the top right corner of website.)

Name ⓘ: AC Bros

Designation ⓘ: Partner

Email ⓘ: acbros.acbros@gmail.com

Mobile ⓘ: 9428139480

Office Address ⓘ: 001-LAKRI FAZALPUR NATIONAL,HIGHWAY-24 DELHI ROAD,MORADABAD, UTTAR PRADESH,MORADABAD,244001,

Residential Address ⓘ: 11, 2342, MORADABAD, MORADABAD, UTTAR PRADESH, 244001

Clear All

Save & Next

6

Customs (Imports
of Goods at
Concessional Rate
of Tax) Rules, 2022
(‘IGCR Rules’)



List of exempted goods under IGCR Rule for the Handicraft Sector

(Notification No. 50/2017-Customs Dated 30/06/2017 as amended)

(1) Sr. No.	(2) Chapter or Heading or sub-heading or tariff item	(3) Description of goods	(4) Standard rate	(5) Condition No.
257A	39, 48 or any other Chapter	<p>The following goods, when imported by bonafide exporters for use in the manufacture of handicraft items for export, namely:-</p> <ul style="list-style-type: none"> (a) back of photo frames, fittings for photo frame / box (b) motifs for attachment on export products (c) decorative paper for lamp shade (d) prints for photo frames (e) hardware brass and metal fittings for furniture (f) handles/blades for cutlery (g) inlay cards, sensors, stickers, poly bags, alarm tags, alarm chips, security chips (h) zipper, zipper head, fasteners, pullers, sliders, end stoppers, eyelets, hooks, eyes, rivets, studs, buttons, magnet buttons, buckles, fusible embroider prints, sequins, metal chain, dog hook, 'D' ring, 'O' ring, bridge fitting, metal frame / bag frame, metal letters /interior plate/logo (i) faucet / lotion pump for dispensers of plastic/stainless steel/ metal (j) Electric parts for fitting on electric lamp / table lamp / wall lamp / ceiling Lamp / door lamp / Window lamp / Garden lamp/ wire roll/Christmas ornamentation (k) Chemical / lacquer required for improved finish of export product (l) Wood Polish materials (m) Sea shell, Mother of Pearl (MOP), Cattle horn and Bone Materials (n) Clock movement (o) Adhesive / glue (p) Natural essential oils/ aromatic chemicals (q) Compact Fluorescent Lamps (CFL) and bulbs of 120 volts (r) Resins"; 	Nil	<p>Subject to condition no. 9, 123 of the Notification No. 50/2017 dated 30th June 2017 (Amended by Notification No. 02/2022-Customs and Notification No. 5/2025-Customs)</p>
433	84 or any chapter	<p>Machinery or equipment for effluent treatment plant for handloom sector or <i>handicraft</i> sector. Provided that nothing contained in this S. No. shall have effect after the 31st March, 2022</p>	Nil	

Background of IGCR

- To promote handicraft exports, the Indian Government aims to ensure that imported goods intended for use in the handicraft sector are genuinely utilized by manufacturers. In support of this objective, the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2022 ('IGCR Rules') were introduced. These rules help ensure the duty concessions reach the right manufacturers and prevent any misuse.

Following are the Key aspects of the IGCR Rules include:

A. Coverage under IGCR Rules

The application of the IGCR Rules is contingent upon meeting the following two conditions:

Condition 1 —————→

An exemption Notification explicitly mentions the specific requirement to comply with the IGCR Rules.

Condition 2 —————→

The goods imported under the exemption Notification shall be for the purpose of manufacturing activity, provision of output service, or being put to a specified end use.

B. Obligations on the importer

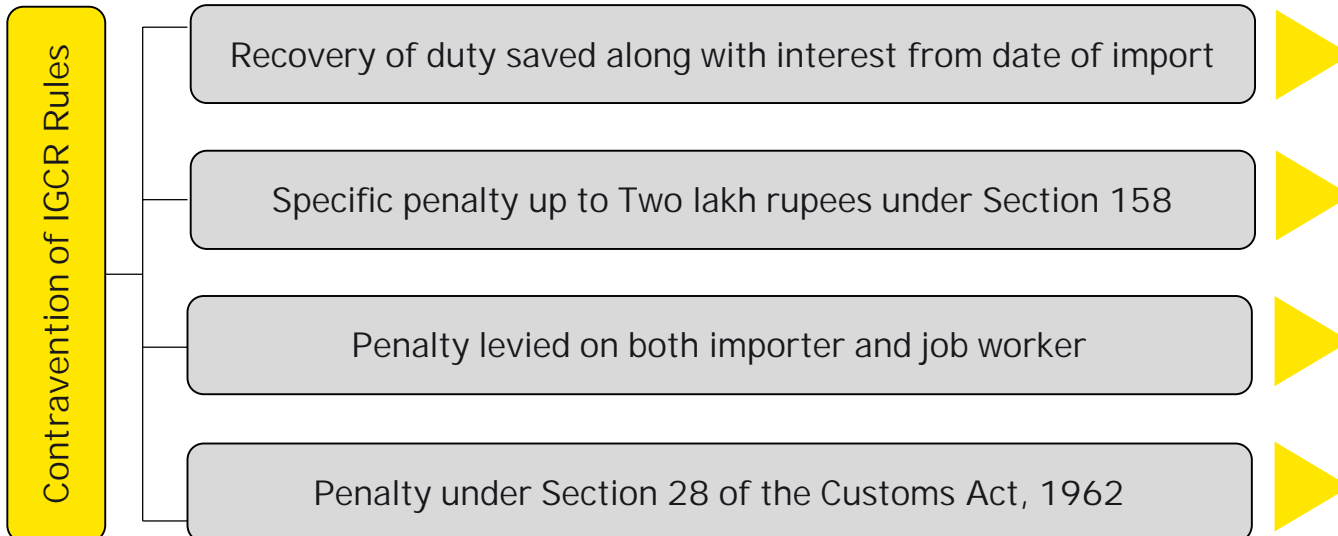
- I. The importer is required to register by providing one-time prior information on the ICEGATE portal in Form IGCR-1, such as the name and address of the job worker, description of imported goods, etc.
- II. Submit a Continuity bond with such surety or security in the Customs jurisdiction of the manufacturing premises.
- III. Maintain records with respect to imports such as quantity and value, date of receipt, consumption and exports, quantity sent to end-use recipient or job work, re-exported quantity, remaining stock, etc.

Background of IGCR

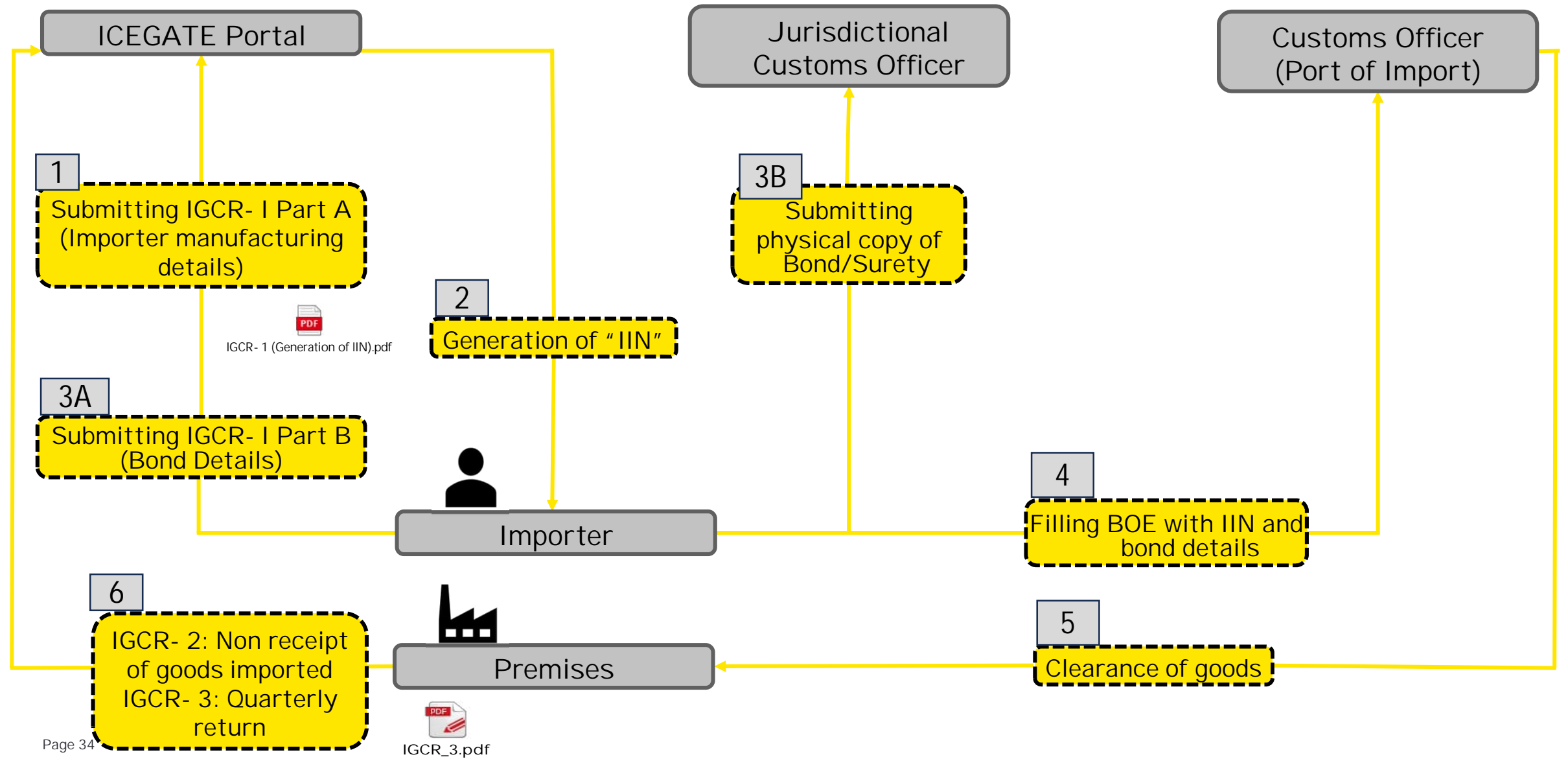
IV. Compliances under IGCR:

- a. Record keeping: Records such as date and quantity of import of goods, export quantity, manufacturing process undertaken, defective goods, job work, and waste generated need to be maintained for every bill of entry on a transactional level.
- b. Quarterly statement filing: The importer is required to file Quarterly consumption reports and returns in Form IGCR-3 by the tenth of the following Quarter.
- c. Re-export or clearance of unutilised or defective goods: The importer should utilise the imported goods within the specified time limit or within one year in case no time limit is specified. Alternatively, there is an option to either re-export or make voluntary payment with applicable duty (for domestic clearance) and interest.

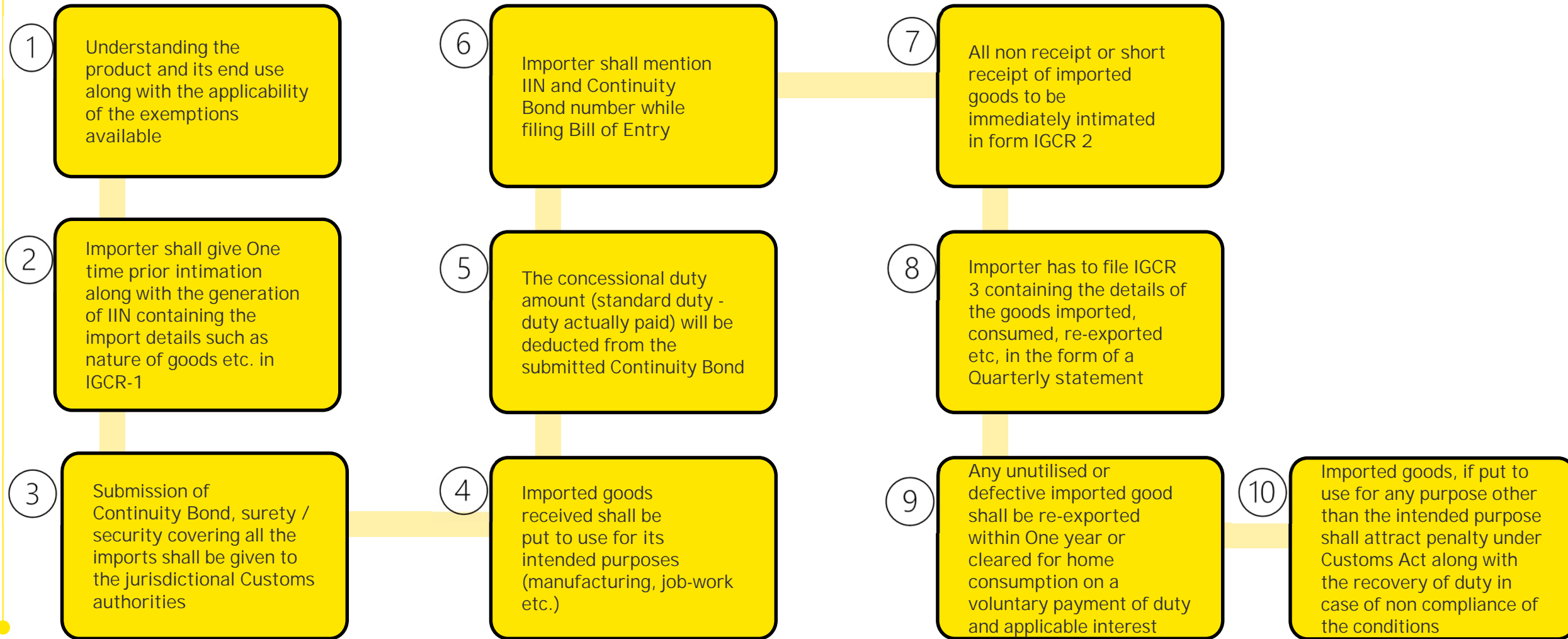
C. Consequences of non-compliance under IGCR



Registration and Import Procedure under IGCR



Procedure for Importing under IGCR



IGCR Rules, 2022 Circular No. 04/2022- Implementation of automation in IGCR

Circular No. 04/2022 dated 27th February 2022 -Customs

Digital Automation & Simplification:

- Full automation of IGCR processes through the ICEGATE portal.
- Replacement of physical submissions with online filing via standardized electronic forms (IGCR-1 to IGCR-3).
- One-time prior intimation through Form IGCR-1, eliminating repeated transaction-based permissions.

Identification & Bond Mechanism

- Introduction of unique IGCR Identification Number (IIN) generated upon registration on ICEGATE.
- IIN mandatory for claiming concessional duty benefits.
- Submission of a one-time continuity bond covering all imports under IGCR, with online entry of bond details.

Procedural Streamlining & Compliance

- No prior intimation required for goods sent for job work, receipt at job worker premises, and inter-unit transfers.
- Six-month timeline for return of goods from job worker.
- Replacement of quarterly returns with monthly statements (Form IGCR-3) due by the 10th of the following Month.

Flexibility & Transition

- Options for handling unused goods: re-export, clearance for home consumption with duty + interest, or clearance on depreciated value.
- Electronic voluntary payment option under development to replace manual challans.
- Transition provisions allowing importers to use existing procurement certificates until 13 March 2022, with bonds and stock uploaded by jurisdictional officers.

IGCR Rules, 2022 Notification 07/2025 - Concessional Duty Rules

Notification 07/2025 dated 1st February 2025

Extended Compliance Timelines:-

- Reporting period changed from monthly to quarterly, easing submission pressure.
- Compliance used the imported Raw material deadlines (e.g. for reconciliation, records) extended from 6 months to 1 year.
- Reduces frequency and burden of procedural submissions.

Definition of “Quarter” Introduced :-

- 3 Consecutive calendar months ending March, June, September, or December.
- Standardizes reporting periods across all importers.

Rules Impacted:-

- Amendments affect Rules 6,7,8,9 and 10, specifically regarding
- Submission of Statements
- Reconciliation reports
- Maintenance of accounts and records

Objectives

- Aims to streamline administrative procedures
- Significant reduces compliance burden for importers under concessional duty schemes.
- Enhances overall ease of doing business.

IGCR- Summary of provisions

Summary of IGCR provisions are as below :

- ❑ Some important definitions are:
 - ❑ 'Common portal' means the common customs electronic portal as referred to in section 154C of the Customs Act, 1962.
 - ❑ 'Customs automated system' means the Indian Customs Electronic Data Interchange System.
 - ❑ 'Date of import' means the date of the order made under section 47 of the Act permitting clearance of such goods.
- ❑ Rule 4- automation of process of providing prior information by the importer :
 - ❑ Importer to file a one-time information in FORM IGCR-1 on the common portal.
 - ❑ An Import of Goods at Concessional Rate Identification Number (IIN) shall be generated against such information furnished.
 - ❑ Importer to submit a continuity bond with such surety or security as deemed appropriate by Deputy Commissioner.
- ❑ Rule 5- automation of process of claiming exemption:
 - ❑ Importer to mention the IIN and continuity bond number and details while filing the Bill of Entry.
 - ❑ Requirement of a separate intimation to the Deputy/ Assistant Commissioner of Customs done away with.
 - ❑ Automatic-debiting of bond upon filing of bill of entry for home consumption.
- ❑ Rule 6- Following requirement are there:
 - ❑ Requirement of intimation of receipt of imported goods in the relevant premise has been removed.
 - ❑ Importer to maintain records of the goods imported in the premises.
 - ❑ Non-receipt or short-receipt of goods imported in relevant premises to be intimated in Form IGCR-2 on the common portal.
 - ❑ Quarterly statement in FORM IGCR-3 to be furnished on the common portal by the 10th day of following Quarter instead of a Monthly return as prescribed earlier.

IGCR Amended Rules

❑ Rule 10 - Utilization of imported goods:

- ❑ Importer shall use the goods imported within One Year from the date of import
- ❑ With respect to unutilised or defective goods, importer has an option to either re-export such goods or clear the same for home consumption within the said period (i.e. One year from the date of import)
- ❑ Details of unutilised and defective goods re-exported or cleared for home consumption to be reported in Quarterly statement
- ❑ Importers may clear used capital goods after fulfilling the intended purpose by paying
 - ❑ Duty (Standard Duty - Duty Paid at the time of Import)
 - ❑ Interest applicable under Section 28AA
 - ❑ Duty and applicable interest shall be computed on the depreciated value of the capital goods, using the Straight-Line Method at the rates specified below :

Sl No.	Usage Period	Depreciation per Quarter
1	1st Year	4%
2	2nd & 3rd Year	3%
3	4th & 5th Year	2.5%
4	Beyond 5 Years	2%

Note: Even if goods are used for part of a quarter, a full quarter is counted for depreciation purposes.



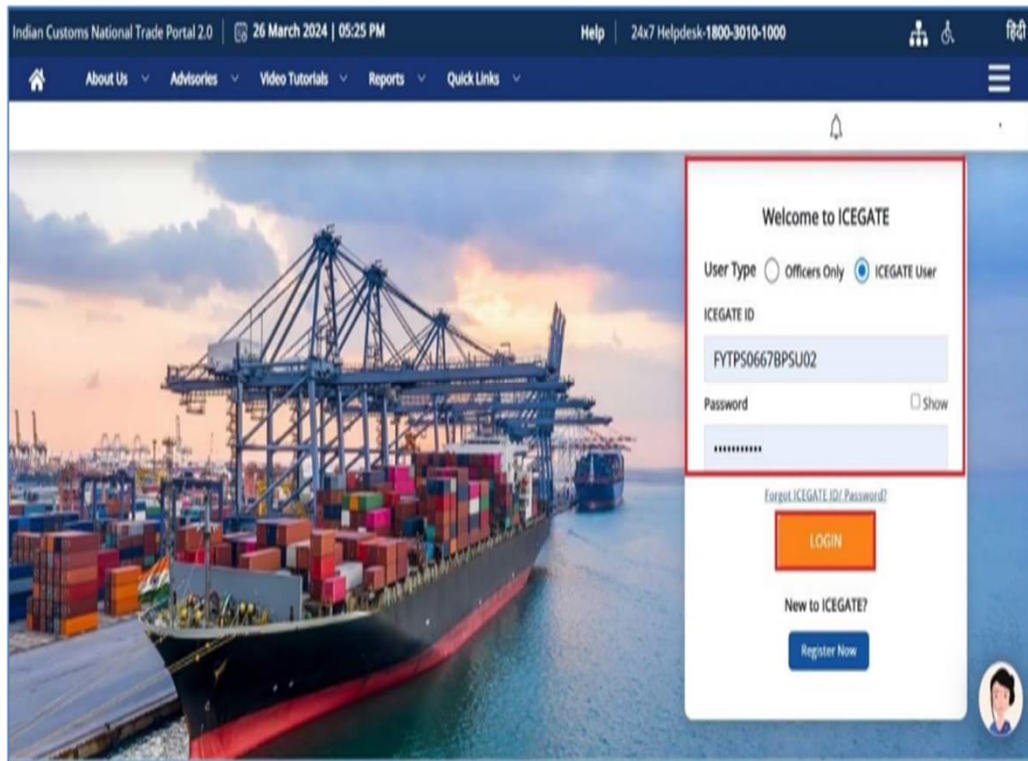
7

Steps to be followed
to access IGCR
Module

Submission of Prior Intimation Request

- Enter your ICEGATE ID and Password
- Click on the Login button

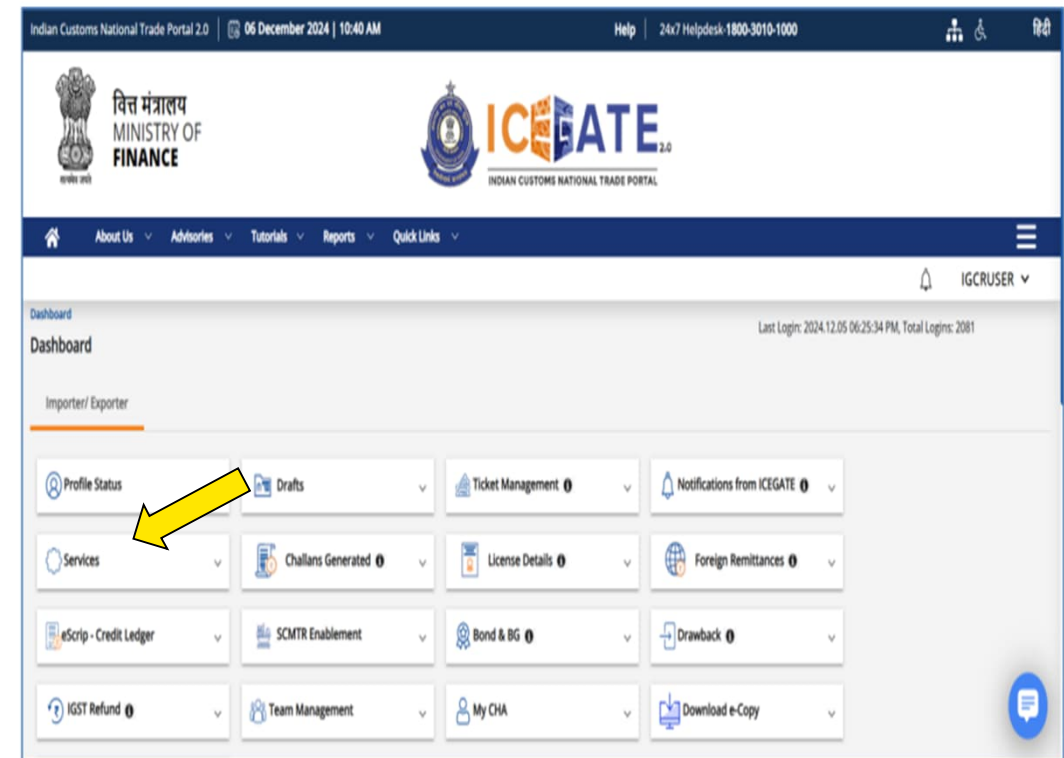
➤ Step - 1



The screenshot shows the ICEGATE login interface. At the top, it says 'Indian Customs National Trade Portal 2.0' with the date '26 March 2024 | 05:25 PM' and a helpdesk number '24x7 Helpdesk-1800-3010-1000'. Below the header is a navigation bar with links: 'About Us', 'Advisories', 'Video Tutorials', 'Reports', and 'Quick Links'. The main content area features a large background image of a cargo ship at a port. Overlaid on this is a white login box with the title 'Welcome to ICEGATE'. Inside the box, there are radio buttons for 'User Type' with 'Officers Only' and 'ICEGATE User' (selected). Below this is the 'ICEGATE ID' field containing 'FYTPS0667BPSU02' and a 'Password' field with a 'Show' toggle. A 'Forgot ICEGATE ID/Password?' link is present. At the bottom of the box are 'LOGIN' and 'Register Now' buttons. A small user profile icon is visible in the bottom right corner of the login box.

- Click on the "Services" icon for further process (shown as below)

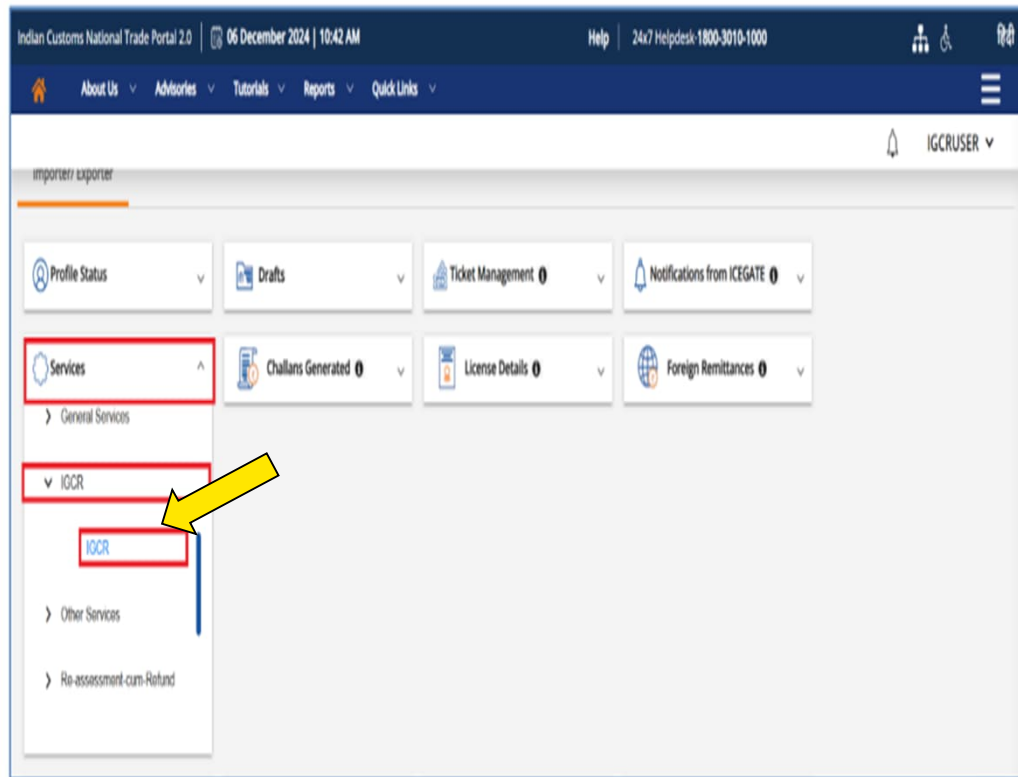
➤ Step - 2



Submission of Prior Intimation Request

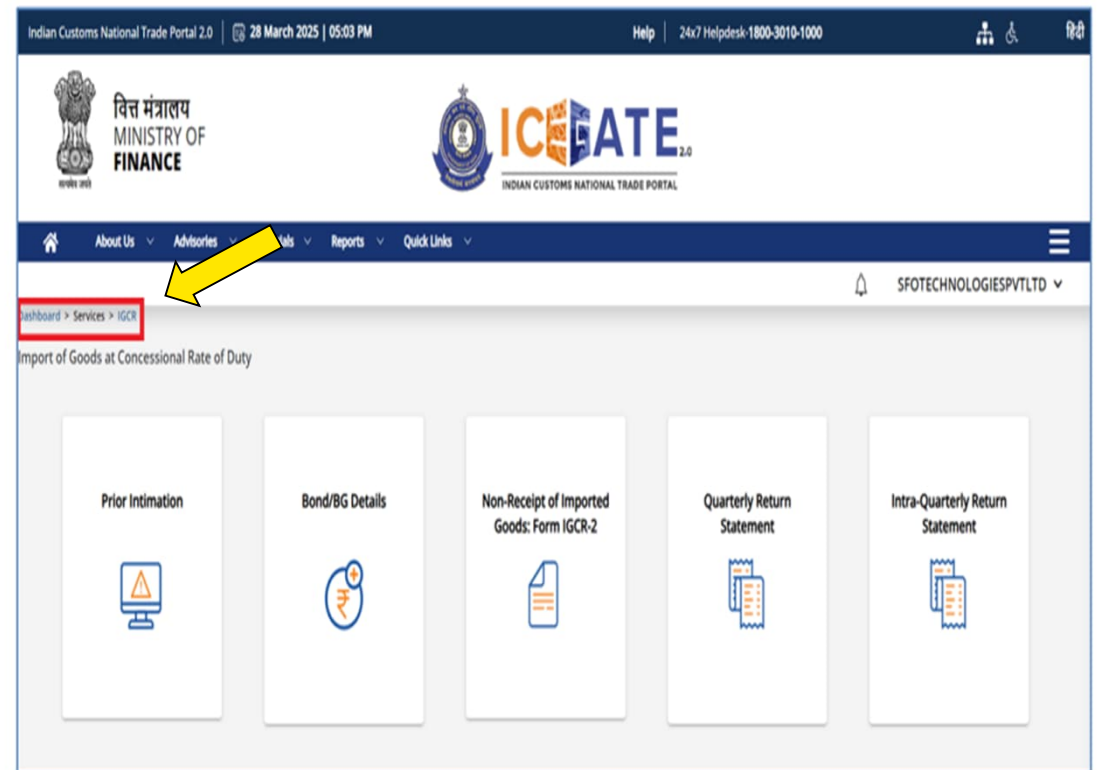
➤ Navigate to: Services → IGCR → IGCR 2.0 Module

➤ Step - 1



➤ Clicking the "IGCR" link will redirect the user to the IGCR Dashboard (shown as below)

➤ Step - 2



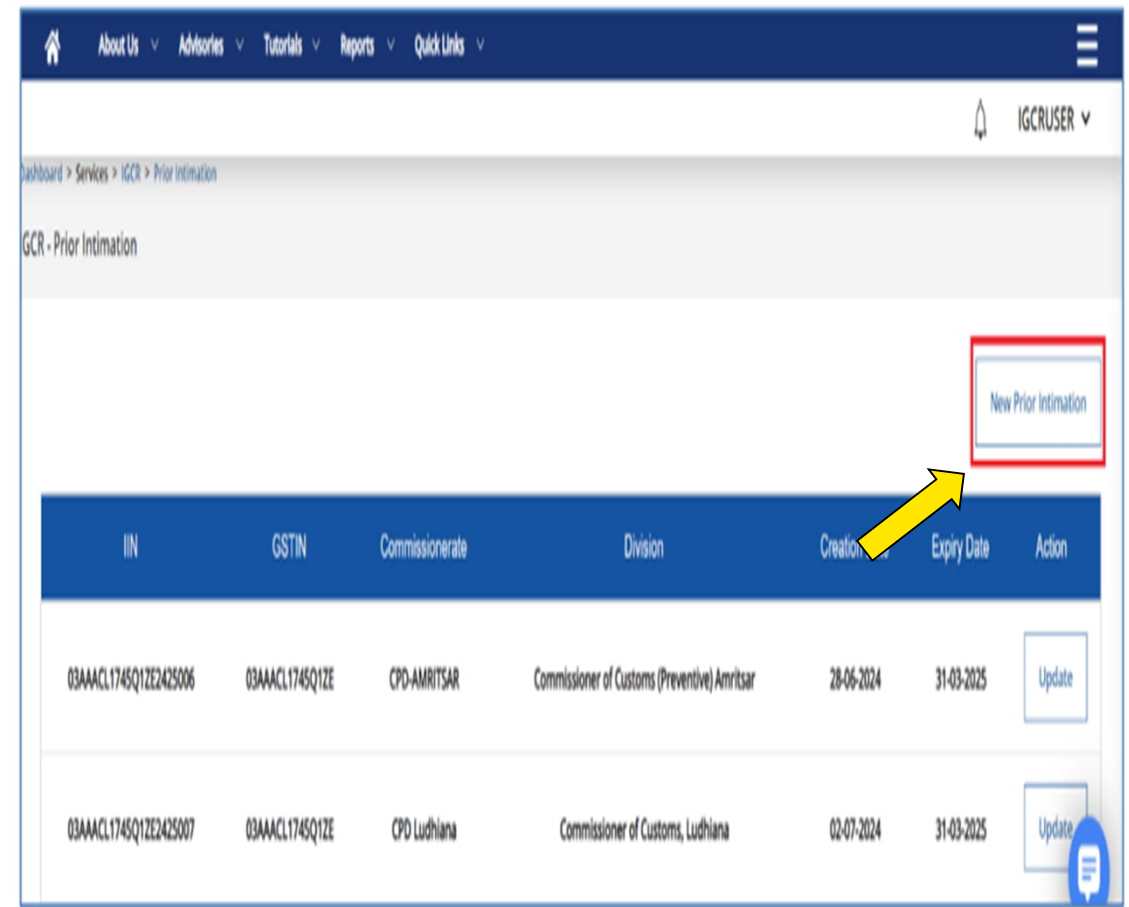
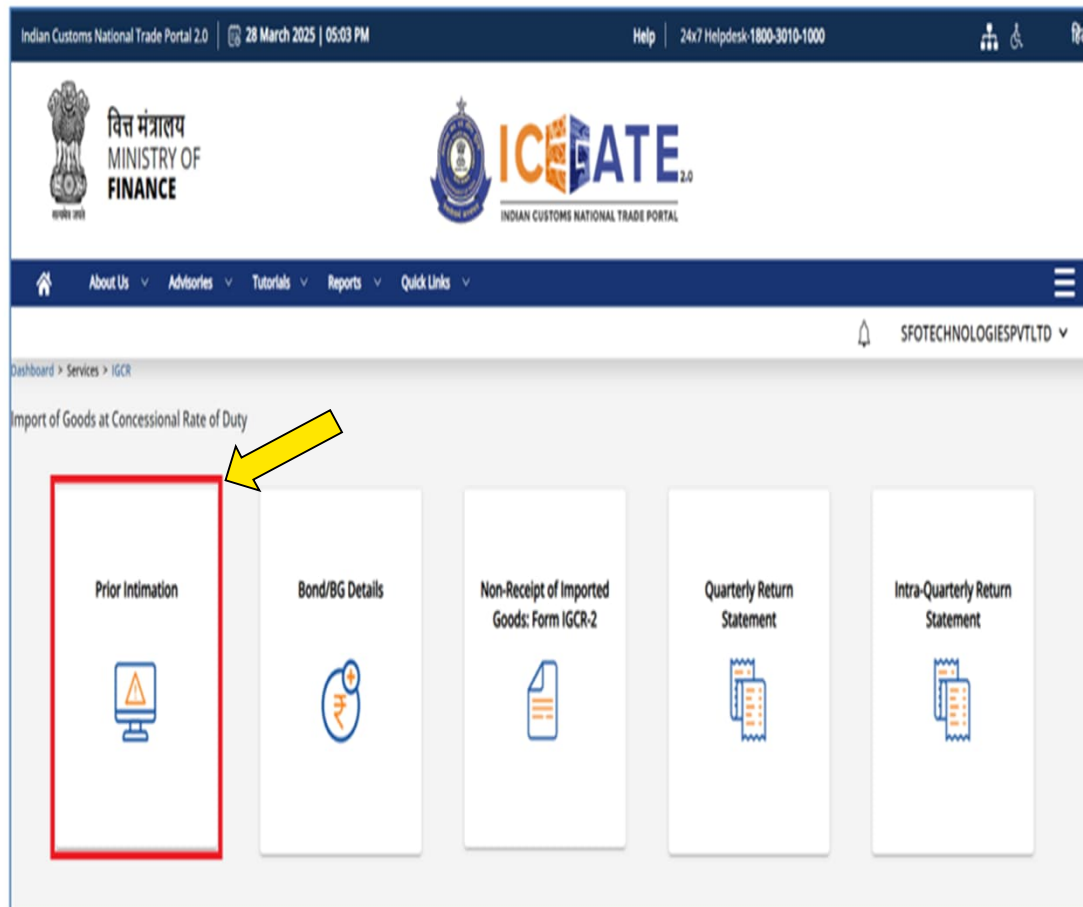
The background of the slide is a photograph of numerous small, colorful ceramic pots or bowls. They are arranged in rows, with some in the foreground being in sharp focus and others in the background being blurred. The pots are decorated with various patterns and colors, including red, yellow, blue, green, and pink. The lighting is warm, highlighting the glossy finish of the pottery.

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Submission of Prior
Intimation Request

Submission of Prior Intimation Request

- The user can create a new Prior Intimation request by clicking the “New Prior Intimation” (shown as below).



Submission of Prior Intimation Request

- When the user clicks the “New Prior Intimation” button, the “Generate IIN” form will appear, which requires the details of the manufacturer (as shown below)
- On clicking “Generate IIN” button, the system will ask the user to confirm for submission
- Upon confirmation, the user will be required to validate the OTP received on the registered mobile number and email.
- After OTP validation, the system will create an IIN number (same as below)

Indian Customs National Trade Portal 2.0 | 06 December 2024 | 12:01 PM

Help | 24x7 Helpdesk 1800-3010-1000

About Us | Advisories | Tutorials | Reports | Quick Links

IGCRUSER

Generate IIN Form

IIN

IGCR Prior Intimation for Financial Year

FY 2024-2025

Name

CONTAINER CORPORATION OF INDIA LTD, Custodian

GSTIN

01AAACL1745Q2ZH

IEC

0596063211

Address

INLAND CONTAINER DEPOT, AMINGAON,

State

JAMMU AND KASHMIR

District

REASI

Commissionerate

Commissioner of Customs (Preventive) Amritsar

Division

CPD, Jammu

Back

Generate IIN

Indian Customs National Trade Portal 2.0 | 06 December 2024 | 12:08 PM

Help | 24x7 Helpdesk 1800-3010-1000

About Us | Advisories | Tutorials | Reports | Quick Links

IGCRUSER

Generate IIN Form

IIN

IGCR Prior Intimation for Financial Year

FY 2024-2025

Name

CONTAINER CORPORATION OF INDIA LTD, Custodian

GSTIN

01AAACL1745Q2ZH

IEC

0596063211

Address

INLAND CONTAINER DEPOT, AMINGAON,

State

JAMMU AND KASHMIR

District

REASI

Commissionerate

Commissioner of Customs (Preventive) Amritsar

Division

CPD, Jammu

Back

Generate IIN

IIN Number 01AAACL1745Q2ZH2425011 has been generated.

Continue Filing

Do it Later

Submission of Prior Intimation Request

- Once the IIN generated the user fill out information corresponding to the intimation of goods to be Imported during the financial year and submit.
- The generated IIN and Bond No. must be quoted in the Bill of Entry. A new IIN is not required for each year (an IIN issued for 2024-25 can be used in subsequent years as well).

The screenshot displays the 'Form for Intimation of Goods to be Imported' within the IGCRUSER web application. The interface includes a top navigation bar with links for 'About Us', 'Advisories', 'Tutorials', 'Reports', and 'Quick Links'. The form is divided into two main columns for data entry.

Left Column Fields:

- IIN:** A text field containing the value '03AAACL1745Q1ZE2425016'.
- Port of Import:** A text field with a red asterisk and the placeholder 'Enter Location'.
- CTH of goods to be imported:** A text field with a red asterisk and a 'Validate' button.
- Description of goods as per CTH:** A large text area with a red asterisk.
- Unit Quantity Code (UQC):** A text field with a red asterisk.
- Notification no. and Date:** A text field with a red asterisk.

Right Column Fields:

- Serial Number of goods to be imported:** A text field containing the value '1'.
- Value of goods to be imported:** A text field with a red asterisk.
- Description of goods to be imported:** A large text area with a red asterisk.
- Quantity of goods to be imported:** A text field with a red asterisk.
- S.No in Notification Number:** A text field with a red asterisk.

Bottom Section:

- Type of Intended Purpose:** A dropdown menu with a red asterisk.
- Add more goods to be imported:** A blue button.
- Back:** A light blue button.
- Submit:** An orange button.

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To Access Bond /BG
details



Access of IGCR Module

Bond/BG Details

User can select Bond/BG Details on the home screen of the module to submit a request for a fresh continuity bond or top up the existing continuity bond or view balance of the bond or provide BG Details.

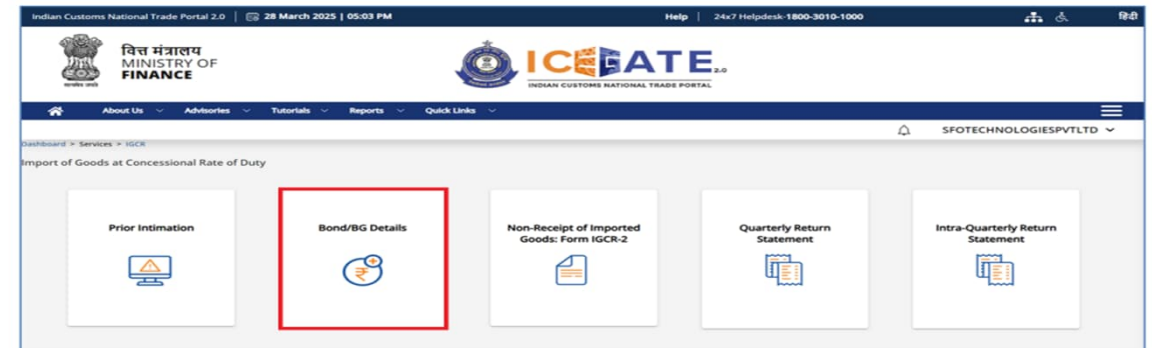
Create Fresh Bond/BG

- Step-1 : User is required to fill the following information to create a new request for a fresh *Bond/BG*.

Request Type – User can select the following options.

- Fresh without BG%
- Fresh with BG% and BG detail
- Fresh with BG%
- Amendment with Amount and BG Details
- Amendment with BG Details
- Amendment with Amount

IGCR bond should have been submitted first in offline mode to the officer and after his acceptance and entry in the ICES, only then it will get auto populated on the portal.



Access of IGCR Module

Bond/BG Details

- IIN-user to select the IGCR Identification Number (IIN) created after declaring prior Intimation request.
- Bond Type- IGCR will be selected automatically.
- Bond Number- This will be NA in case of a fresh bond request.
- Amount of Bond – to be entered by the user.
- Category of Bond - Continuity Bond will be selected automatically.
- BG- Bank guarantee percentage Involved
- Bond Date - Current date can be entered by the user

Top Up/Amend Existing Continuity Bond

Step – 1 User is required to fill details in the following fields to amend an existing bond.

The screenshot shows the 'Bond Details (IGCR-1)' form. The 'Request Type' is set to 'Fresh without BG'. The 'Bond Type' is 'IGCR'. The 'Amount of Bond' is 0. The 'BG%' is 0. The 'IIN' is selected as 'NA'. The 'Category of Bond' is 'Continuity Bond'. The 'Continuity Bond Date' is set to 'mm/dd/yyyy'. A 'Submit' button is visible at the bottom right.

Bond Number	Status	Bond Amount	Request Type	IIN	Bond Utilization Details	BG Utilization Details	View
NA	Requested	5000	Fresh without BG%	05AAAGL1745Q12A2425011	Click Here	Click Here	View
NA	Requested	110	Fresh without BG%	05AAAGL1745Q12E425016	Click Here	Click Here	View
NA	Requested	12	Fresh with BG% and BG Details	05AAAGL1745Q12B425007	Click Here	Click Here	View
0000017049	Processed	456456	Fresh without BG%	05AAAGL1745Q12B425019	Click Here	Click Here	View
Pending	Requested	2000	NA	10AAAGL1745Q123425005	Click Here	Click Here	View

The screenshot shows the 'Bond/BG Details' form. The 'Request Type' is set to 'AB - Amendment with BG Details'. The 'Bond Type' is 'IGCR'. The 'Amount of Bond' is 100. The 'BG%' is 2. The 'IIN' is selected as 'NA'. The 'Category of Bond' is 'Continuity Bond'. The 'Continuity Bond Date' is set to 'mm/dd/yyyy'. The 'BBG Date' is set to 'mm/dd/yyyy'. The 'BG Expiry Date' is set to 'mm/dd/yyyy'. The 'Bank Name' is set to 'Bank State'. A 'Submit' button is visible at the bottom right.

Access of IGCR Module

view Bond Utilization Details

- Clicking the "Click here" under the Bond/BG utilization details.

Bond Number	Status	Bond Amount	Request Type	IIN	Bond Utilization Details	BG Utilization Details	View
NA	Requested	5000	Fresh without BG%	05AAACL1745Q1ZA2425011	Click Here	Click Here	View
NA	Requested	110	Fresh without BG%	03AAACL1745Q1ZE2425016	Click Here	Click Here	View
NA	Requested	12	Fresh with BG% and BG Details	33AAACL1745Q1ZB2425007	Click Here	Click Here	View
2000017049	Processed	456456	Fresh without BG%	33AAACL1745Q1ZB2425019	Click Here	Click Here	View

- The "Bond/BG utilization details" will be appears as below :

BG Utilization Details								
BG Utilization Details								
Bond Number	BG Cus Site	BG Amount	BG Balance	BE Number	BE Date	BE Cus Site	Debit Amount	Credit DB
2000017329	INMAA1	9999	9999					€
Items per page: 5 1 – 1 of 1 < < > >								
Back								

10

Form IGCR -2 Filing
Process



Form IGCR-2 filling Process

IGCR-2 filling Process for Sort/Non-receipt of goods

- The user can fill out IGCR Form-2 by selecting the third option shown as above
- For short/non-receipt of goods, details entered item-wise for each invoice



Dashboard > Services > IGCR > Short Receipt

Intimation regarding Non-Receipt of Goods Imported to be provided by the Importer (IGCR-2)

GSTIN *		IIN *	
33AAACL1745Q1ZB		33AAAF00361L1ZQ2324002	
BE Number and BE Date *		Port of Import	
8989899 & 2023-11-29		INMAA4	
Invoice Number *		Item Number *	
6		2	
Unit Quantity Code (UQC)		Quantity Declared in BE	
PCS		4000	
Actual Quantity Received *		Quantity not received	
100		3900	
Duty paid as per Bill Of Entry (Amount in INR)			
BCD		IGST	
0		1410.2	
Other Customs Duties		Cess	
0.0		0	
total		1410.2	
Duty applicable due to short receipt(Amount in INR)			
BCD		IGST	
3		2	
Other Customs Duties		Cess	
4		5	
total		14	
Add more goods to be imported			

IIN	BE Number	BE Date	Port of Import	Invoice Number	Item Number	Quantity not received	Amount Paid	Action
Items per page: 5 0 of 0 < > >>								

Form IGCR-2 filling Process

IGCR-2 filling Process for Sort/Non-receipt of goods

- The user can add more BE or line items where there is short receipt
- Once the user successfully submitted, the details will be auto-filled as shown below

1410.2 1447.7

Duty applicable due to short receipt (Amount in INR)

BCD 3 IGST 2

Other Customs Duties 4 Cess 5

total 14

Actual Duty foregone (Amount in INR)

BCD 1 IGST 3

Other Customs Duties 5 Cess 4

total 13

Add more goods to be imported

IIN	BE Number	BE Date	Port of Import	Invoice Number	Item Number	Quantity not received	Amount Paid	Action
-----	-----------	---------	----------------	----------------	-------------	-----------------------	-------------	--------

Items per page: 5 0 of 0 |< < > >|

Submit

Submit

IIN	BE Number	BE Date	Port of Import	Invoice Number	Item Number	Quantity not received	Amount Paid	Action
01AAACL1745Q2Z2122001	878766	01-APR-22	INASR2	IN678767	IT565656	100	10000	Delete
03AAACL1745Q1ZE2223001	6786785	07-APR-22	INAPL6	IN78432	CI6780	100	10000	Delete
29AAACL8712D1ZK2223001	1234567	01-JAN-24	INHIR6	126789	98	987	1234567	Delete
09AAACL1745Q1Z22223002	7978776	31-DEC-23	INBLO6	1234	1	500	50000	Delete
09AAACL1745Q1Z22223002	7978776	08-NOV-23	INHIR6	12345	67	50	500	Delete

Items per page: 5 1 ~ 5 of 41 |< < > >|

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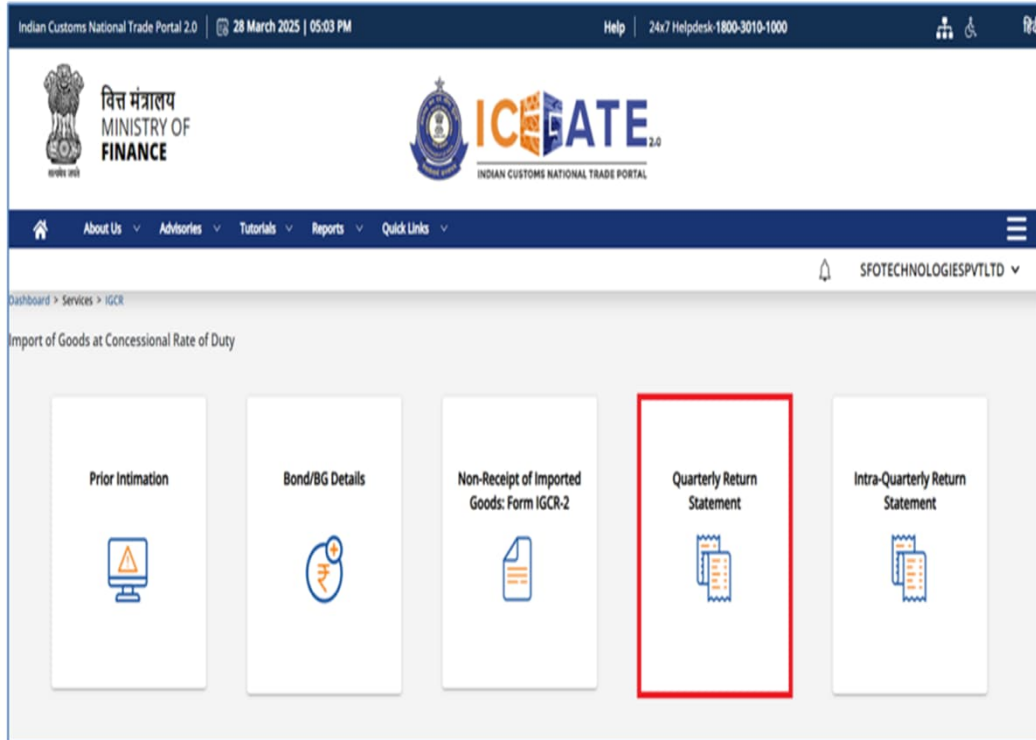
IGCR - 3 Quarterly
Return Filing Process



IGCR Return Filing Process

Quarterly Return Statement

- User can access by clicking on the “Quarterly Return Statement” on the IGCR module.



- The quarterly returns will be displayed as below on IGCR Module

S. No.	Quarter Type	Duration of Quarter
1.	Q1	January – March
2.	Q2	April – June
3.	Q3	July – September
4.	Q4	Oct- December

IGCR Return Filing Process

Quarterly Return Statement - Webform

- User can file a Quarterly Return Statement by selecting one of the two options : 1. Webform 2. Excel

The screenshot displays the 'Quarterly Return Statement (IGCR-3)' webform. The interface includes a top navigation bar with links for 'About Us', 'Advisories', 'Tutorials', 'Reports', and 'Quick Links'. A user profile 'SFOTECHNOLOGIESPVT LTD' is logged in. The breadcrumb trail shows 'Dashboard > Services > IGCR > Form 3'. The form fields are organized into two columns: the left column contains 'GSTIN' (a dropdown menu with 'Select GSTIN'), 'Year' (a dropdown menu), and 'Request Type' (a dropdown menu with 'Webform' selected and 'Excel' as an option); the right column contains 'IIN' (a dropdown menu with 'Select IIN') and 'Quarter' (a dropdown menu). An orange 'Continue' button is positioned at the bottom right of the form area.

IGCR Return Filing Process

Quarterly Return Statement (IGCR -3)

- Goods Imported : User can fill "Details of all goods imported during the quarter" against the IIN by providing Bill of Entry (BE) details, port of import, product information, and date of clearance.

The screenshot displays the 'Quarterly Return Statement (IGCR-3)' web form. The interface includes a top navigation bar with links for 'About Us', 'Advisories', 'Tutorials', 'Reports', and 'Quick Links'. The breadcrumb trail shows 'Dashboard > Services > IGCR > Form 3'. The form fields are organized into two columns: the left column contains 'GSTIN' (with a red star icon), 'Year' (with a red star icon), and 'Request Type' (with a red star icon); the right column contains 'IIN' and 'Quarter' (both with red star icons). Each field is a dropdown menu. The 'GSTIN' field is populated with '33AAAFR5234M1Z7', 'Year' with '2025', 'IIN' with '33AAAFR5234M1Z72324001', and 'Quarter' with 'Quarter 1'. The 'Request Type' field is set to 'Webform'. An orange 'Continue' button is positioned to the right of the 'Quarter' dropdown. At the bottom, a horizontal bar contains five tabs: 'Goods Imported' (highlighted with a red border), 'Re-Export', 'Goods Cleared on Payment', 'Manufacturing Unit', and 'End Use Recipient'.

IGCR Return Filing Process

User need to fill the "Intended Purpose for use of Imported Goods" one or more of the following options:

- Manufacturing : Imported goods have been used for manufacturing and then cleared domestically
- Export : Imported goods have been used for manufacturing and then cleared for export
- Specified End use : Imported goods have been used for any other Specified End use
- Supply to End Use Recipient : Imported goods have been supplied to end used recipient
- Provision of Output Services : Imported goods have been used for providing output service

Details of goods consumed, re-exported, pending for use or cleared on payment of duty during the quarter	
Quantity of Imported Goods cleared on Payment of Duty *	Quantity of Imported goods which are re-exported *
<input type="text" value="0"/>	<input type="text" value="0"/>
Intended Purpose for use of Imported Goods ⓘ *	
<input checked="" type="checkbox"/> Manufacture <input type="checkbox"/> Export <input checked="" type="checkbox"/> Specified End Use <input type="checkbox"/> Supply to End Use Recipient <input type="checkbox"/> Provision of Output Services	
Quantity of Goods Used for Manufacturing goods that are supplied domestically (including from job workers premises + another unit of importer) *	Quantity of Goods Used for Manufacturing Goods that are exported (including from job workers premises + another unit of importer) *
<input type="text"/>	<input type="text"/>
Quantity of Goods supplied to End-Use Recipient *	Quantity of Goods Used for Provision of Output Service *
<input type="text"/>	<input type="text" value="0"/>
Quantity of Goods used for Intended Purpose *	Quantity of Goods Pending in stock in the importer's premises (A) *
<input type="text"/>	<input type="text"/>
Quantity of Goods pending in stock- B with Job Worker (B) *	Quantity of Goods pending in Stock in other Units of the Importer (C) *
<input type="text"/>	<input type="text"/>
Quantity of goods pending in stock (A+B+C) *	
<input type="text"/>	

IGCR Return Filing Process

Quarterly Return Statement (IGCR -3)

- Re-Export : User can fill "Re-Export" details against an IIN. Details have to be entered line item and invoice wise against each BE, which will appear as below

Goods Imported	Re-Export	Goods Cleared on Payment	Manufacturing Unit	End Use Recipient
Re-Export Details				
Bill of Entry Number and Date *		Port of Import *		
<input type="text" value="8889889-2023-11-29"/>		<input type="text" value="INMAA4"/>		
Invoice Serial Number *		Item Serial Number *		
<input type="text" value="8"/>		<input type="text" value="4"/>		
SB Number *		SB Date *		
<input type="text" value="1036774"/>		<input type="text" value="08/04/2023"/>		
Port of Export *		SB Invoice Serial No. *		
<input type="text" value="INMAA1"/>		<input type="text" value="1"/>		
SB Item Serial Number *		Description of re-exported Goods *		
<input type="text" value="1"/>		<input type="text" value="TESTTEST"/>		

IGCR Return Filing Process

Quarterly Return Statement (IGCR -3)

- Goods Cleared on Payment :User can fill "Goods Cleared on Payment" details against an IIN. Under this imported goods cleared on payment of duty in DTA and not for the manufactured goods cleared in DTA.

Goods Imported	Re-Export	Goods Cleared on Payment	Manufacturing Unit	End Use Recipient
Goods cleared on Payment				
Bill of Entry Number and Date *		Port of Import *		
<input type="text" value="Select Bill of Entry Number and Date"/>		<input type="text"/>		
Invoice S.no Number *		Item S.no Number *		
<input type="text" value="Select Invoice S.no Number"/>		<input type="text" value="Select Item S.no Number"/>		
Unit Quantity Code (UQC) *		Quantity Cleared for home consumption on Payment of Duty *		
<input type="text"/>		<input type="text"/>		

IGCR Return Filing Process

Quarterly Return Statement (IGCR -3)

- Manufacturing Unit :User can fill "Manufacturing Unit " details against an IIN. The user fill details of imported goods cleared to a job worker or transferred between units for the intended purpose. Goods consumed within the importer's own premises should not be included here.

Manufacturing Unit details

Please Select Type of Unit *

☒ Unit Transfer ☐ Job Worker Unit

PAN *

Port of Import *

Item S.no Number *

Select Name

Unit Quantity Code (UQC) *

Delivery Challan/E-Way Bill Date *

mm/dd/yyyy

Quantity used for intermediate product and received back at importer's premises *

Quantity received at the importer's premises from the Unit without processing *

GSTIN

Select GSTIN

Bill of Entry Number and Date *

Select Name

Invoice S.no Number *

Select Name

Quantity Transferred to the Unit *

Delivery Challan/E-Way Bill Number *

Quantity used for intended purpose and removed directly from the Unit *

Quantity used for intended purpose and received back at the importer's premises *

IGCR Return Filing Process

Quarterly Return Statement (IGCR -3)

➤ End Use Recipient : User can fill "End Use Recipient " details against an IIN. User will select the any one option from below :-

1. Replenishment : If the user selects replenishment option, they need to enter the Replenishment Authorization details
2. Tariff Quota : The below screen appears when the user selects the "TARRIF QUOTA"
3. Export : The user selects 'Export Against Supply', the system will ask to choose one of from below options:
 - Goods supplied to end-use recipient are exported by the end-use recipient
 - Goods supplied to end-use recipient are exported by the importer

The screenshot displays a web form for filing an IGCR return. It is divided into two main columns. The left column contains fields for 'Unit Quantity Code (UQC)', 'GSTIN of end use recipient', 'Date of Goods supplied to End use Recipient' (with a date picker), and 'Nature of supply' (with radio buttons for REPLENISHMENT, TARIFF QUOTA, and EXPORT AGAINST SUPPLY). The right column contains fields for 'Quantity supplied to end use recipient', 'IEC of the end use recipient', and 'Delivery Challan/E-Way Bill Number' (with a sub-field for 'Enter challan number' and a date picker). An 'Add Row' button is located at the bottom right of the form.

Unit Quantity Code (UQC) *	Quantity supplied to end use recipient *
<input type="text"/>	<input type="text"/>
GSTIN of end use recipient *	IEC of the end use recipient *
<input type="text"/>	<input type="text"/>
Date of Goods supplied to End use Recipient *	Delivery Challan/E-Way Bill Number *
<input type="text" value="mm/dd/yyyy"/>	<input type="text" value="Enter challan number"/> <input type="text" value="mm/dd/yyyy"/>
Nature of supply *	
<input type="radio"/> REPLENISHMENT <input checked="" type="radio"/> TARIFF QUOTA <input type="radio"/> EXPORT AGAINST SUPPLY	
<input type="button" value="Add Row"/>	

IGCR Return Filing Process

Quarterly Return Statement (IGCR -3)

- The user clicks on the "Submit" button, the system will ask for confirmation and after that Form IGCR-3 has been submitted.

The screenshot shows the IGCR-3 form submission interface. At the top right is an "Add Row" button. Below it is a table with the following columns: BE Number, BE Date, Port of Import, Invoice S.no Number, Item S.no Number, Unit Quantity Code (UQC), Quantity supplied to end use recipient, GSTIN of end use recipient, Date, Delivery Challan/E-Way Bill Number, and IEC of the end use recipient. The table contains one row of data: 8908099, 2023-11-29, INMA44, 7, 1, PCS, 10, IUYIAU, 2024-12-26, 123123, and laur. Below the table is a pagination bar showing "Items per page: 5" and "1 - 1 of 1". At the bottom left is a "Previous" button, and at the bottom right is a "Submit" button.

BE Number	BE Date	Port of Import	Invoice S.no Number	Item S.no Number	Unit Quantity Code (UQC)	Quantity supplied to end use recipient	GSTIN of end use recipient	Date	Delivery Challan/E-Way Bill Number	IEC of the end use recipient
8908099, 2023-11-29	2023-11-29	INMA44	7	1	PCS	10	IUYIAU	2024-12-26	123123	laur

- The request will be validated through an OTP sent to the registered mobile number and email ID

The screenshot shows the OTP Authentication interface. At the top, there are tabs for "Goods Imported", "Re-Export", "Goods Cleared on Payment", "Manufacturing Unit", and "End Use Recipient". The "End Use Recipient" tab is selected. Below the tabs is the title "OTP Authentication". There are two input fields: "Mobile *" with the value "+9197*****29" and "Email ID *" with the value "sr*****ys@icegate.gov.in". To the right of the Email ID field is a "Generate OTP" button. Below the input fields is an "OTP" field with a "Resend OTP" link. There are six input boxes for the OTP digits and a "Verify" button. At the bottom, it says "OTP expires in 599 seconds".

IGCR Return Filing Process

Quarterly Return Statement - Excel

- User can file the IGCR-3 through excel by downloading it from the system, integrating it with their ERP system and then uploading the same on IGCR Module.
- An Excel template (.xlsx format) will be downloaded from IGCR Module with basic BE details auto-populated based on the selected BE number.

Dashboard > Services > IGCR > Form 3

Quarterly Return Statement (IGCR-3)

GSTIN *	<input type="text" value="33AAAFR5234M1Z7"/>	IIN	<input type="text" value="33AAAFR5234M1Z72324001"/>
Year *	<input type="text" value="2025"/>	Quarter *	<input type="text" value="Quarter 1"/>
Request Type *	<input type="text" value="Excel"/>	<input type="button" value="Continue"/>	

BE Number *

- ☒ 2013964
- ☒ 2013967

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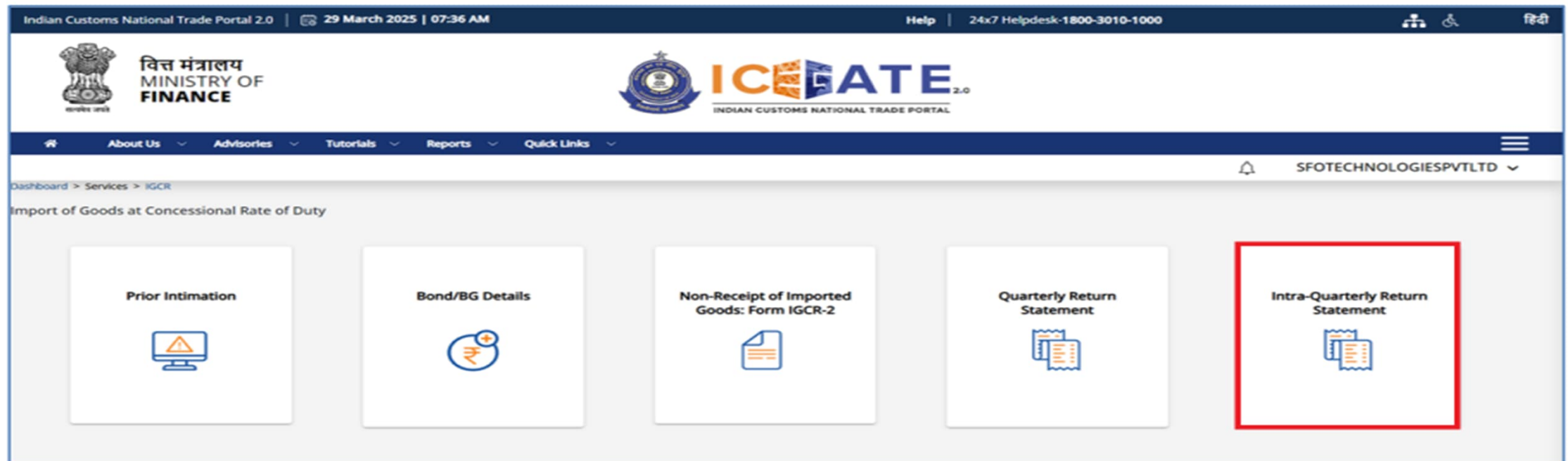
IGCR - 3A Intra-
Quarterly Return
Statement



IGCR - 3A Filing Process

IGCR - 3A Intra-Quarterly Return Statement

- Form IGCR-3A (optional) has been introduced on ICEGATE 2.0 to allow importers to confirm consumption of goods anytime, enabling faster bond re-credit without waiting for the quarterly statement
- For each IIN, users can file single or multiple intra-quarterly returns using Form IGCR-3A by clicking on the "Intra Quarterly Return Statement" in the IGCR module
- Multiple intra-quarterly returns can be submitted during a quarter, but only after the Form IGCR-3 for the previous quarter has been filed. Upon selecting "Intra Quarterly Return Statement" in the IGCR module, users can file the return using Webform and Excel (same as Form IGCR-3).



Questions and Answers

Thank You!