



**PUBLIC NOTICE NO. 14/2024 dated 04.11.2024**

**Subject: Retrospective issuance of certificates of origin under India-UAE CEPA – reg.**

Attention of trade / stake holder and all concerned is invited to the drawn to the Retrospective issuance of certificates of origin under India-UAE CEPA publicized by the Instruction No. 21/2024-Customs vide file F.No. 15020/4/2021-ICD-CBEC dated 16th October, 2024 from International Customs Division, CBIC. Board is in receipt of trade representations citing implementation challenges being faced under the India-UAE CEPA. The issue primarily pertains to non-acceptance of retrospectively issued certificates of origin during finalization of provisional assessment and, consequent denial of preferential benefit under the CEPA. While procedural discrepancies such as non-marking of 'ISSUED RETROSPECTIVELY' column by the issuing authority and non-uploading of certificate of origin on e-Sanchit are cited as ground for rejection of claim. a substantive issue that section 149 of the Customs Act do-not allow amendment in bill of entry after out-of-charge has also been raised.

2. The matter has been examined vis-a-vis the extant legal provisions, including the rules of origin issued under India-UAE CEPA vide Notification 39/2022-Cus (N.T.) dated 30.04.2022. The said rules inter alia govern the procedure of issuing Certificates of Origin (COOs) by the concerned authorities of India and UA E.

2.1 Rule 15(11) of the said rules explicitly permits the retrospective issuance of COO, under exceptional situations:

(11) The Certificate of Origin shall be issued prior to, at or with in a period of five working days of the date of exportation. However, under exceptional cases. where a Certificate of Origin has not been issued at the time of exportation or within five working days from the date of shipment due to involuntary errors or omissions, or any other valid reasons, the Certificate of Origin may be issued retrospectively, bearing the words "ISSUED RETROSPECTIVELY" in box 9 of the Certificate of Origin, with the issuing authority also recording the reasons in writing on the exceptional circumstances due to which the certificate was issued retrospectively. The

Certificate of Origin can be issued retrospectively but no longer than twelve months from the date of shipment.

2.2 Further, rule 21 (3) provides for claiming of refund of excess duties paid in cases where a product would have qualified as an originating product when it was imported into the territory, but preferential treatment was not extended at the time of import:

(3) Each Party shall, in accordance with its laws, provide that where a product would have qualified as an originating product when it was imported into the territory of that Party. the importer of the product may, within a period specified by the laws of the importing Party, apply for a refund of any excess duties paid as a result of the product not having been accorded preferential treatment.

2.3 These provisions indicate that where preferential treatment was not claimed or extended at the time of import, the importer does not lose the right to claim the benefit upon subsequent submission of a valid COO with in stipulated time frame, provided that authenticity of COO and product origin are not disputed. The requirement of uploading COO on e-Sanchit while filing bill of entry would not apply in this case. as the COO has been issued after the date of importation. A harmonious reading of the provisions is required so that the legal entitlement under the trade agreement is not nullified.

3. Further, rule 15 (13) of the said rules provides those minor discrepancies, including typing or formatting errors. shall not render a COO in valid, provided the certificate corresponds to the products under impot and such minor errors do not affect the authenticity of the COO or the accuracy of the information contained therein, In nutshell. minor procedural discrepancies concerning rules of origin should not be seen as countering the intent of extending substantive benefit under trade agreement, unless such discrepancies cast a doubt on the originating status of the product.

4. Any difficulty in the implementation of this Public Notice should be reported to the Additional Commissioner of Customs, Customs Commissionerate, Jaipur.

Signed by  
Sugriva Meena  
Date: 07-11-2024 11:12:40

(सुग्रीव मीना)  
प्रधान आयुक्त, सीमा शुल्क

MAILING LIST (Public Notice No. 14/ 2024 dated 04.11.2024)

**Copy to :**

1. Chief Commissioner of Customs (Prev.), Delhi Zone, New Custom House, Near IGI Airport, New Delhi-110037.
2. The Assistant Commissioner, O/o the Additional Commissioner of Customs, Jodhpur.
3. Joint Director, Directorate General of Foreign Trade, 3rd Floor, Udyog Bhawan, Tilak Marg, C-Scheme, Jaipur.
4. The Deputy Commissioner of Customs, Systems, O/o the Customs Commissionerate Jaipur.
5. The Managing Director, M/s The Thar Dry Port, Pal-Barmer Road, village-Pal, Jodhpur-342008.
6. The Assistant/ Deputy Commissioner of Customs, ICD Concor Jaipur, Jodhpur, Kota, Kathuwas (Alwar), ICD Rajsico Jaipur, Jodhpur, ICD TDP Jodhpur, Air Cargo Complex Sanganer, JGSE, Diggi House, Jaipur, FPO Jaipur.
7. The Assistant/ Deputy Commissioner, Customs Division, Jodhpur/Bikaner/Jaisalmer/Barmer/Sriganganagar.
8. Hony. Secretary General, Rajasthan Chamber of Commerce & Industry, Rajasthan Chamber Bhawan, M.I. Road, Jaipur.
9. President, Federation of Rajasthan Trade & Industry (FORTI), Flat No.302, Coral Castle , Subhash Marg, Opp. Nazz Drycleaner, C-scheme, Jaipur.
10. President, Federation of Rajasthan Exporters, B-4, Basement, Damodar Parle Alligance,, Plot No.16, Diggi House Road, Jaipur.
11. President, Rajasthan Customs House Agent Association, FF-3, Tirupati Trade Centre, 4 Sansar Chandra Road, Jaipur.
12. President, Federation of Rajasthan Handicraft Exporters, A-1, Sheel Mohar Plaza, 2nd Floor, Tilak Marg, Opp. Udyog Bhawan, Jaipur.
13. Hony. Secretary General, Mewar Chamber of Commerce & Industries, Bhilwara Mewar Chamber Bhawan, Nagori Garden, Bhilwara.
14. General Manager, RSIC Limited, Udyog Bhawan, Tilak Marg, C-Scheme, Jaipur.
15. General Manager, Jaipur Gem Stone Exchange, 15, Diggi House, Jaipur.
16. The Secretary, Jodhpur Handicraft Exporters Association, Common Facility Center, SLP/OI, Basni Phase-I, Near Reliance Communication, Jodhpur-342005.
17. Notice Board / Guard File.

Assistant Commissioner (Tech.)