

Instruction No. 10/2024-Customs

F. No. 20000/5/2013-OSD(ICD)

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs
International Customs Division

Room No. 227 A, North Block, New Delhi

Dated the 1st May, 2024

To

All Principal Chief Commissioners / Chief Commissioners of Customs / Customs (Preventive)/ Customs and Central Tax

All Principal Commissioners / Commissioner of Customs / Customs (Preventive)

All Principal Directors General / Directors General under CBIC

Ma'am / Sir,

Subject: Acceptance of Electronic Certificate of Origin (e-CoO) issued by the issuing Authority of Korea under India-Korea Comprehensive Economic Partnership Agreement after implementation of India-Korea Electronic Origin Data Exchange System (EODES) - regarding.

Representations have been received in the Board with regard to the India-Korea Comprehensive Economic Partnership Agreement (CEPA), seeking clarification on, *inter alia*, whether Electronic Certificates of Origin (e-COOs) issued by the Issuing Authority of the Republic of Korea are acceptable under India-Korea CEPA after implementation of India-Korea Electronic Origin Data Exchange System (EODES).

2. In this regard, it is hereby clarified that in pursuance of the implementation of India-Korea EODES, the electronic certificates of origin shall be considered acceptable for the purpose of claiming preferential benefit under India-Korea CEPA, provided that the e-CoO has been issued in the prescribed format, bears all particulars including QR code, and fulfills all other requirements stated in notification No. 187/2009-Customs (N.T.) dated 31.12.2009 and any further amendments. The e-CoO shall have the same legitimacy as the original copy of its manually issued counterpart.

3. The e-CoO shall continue to be mandatorily uploaded on e-Sanchit by the importer/Customs Broker for availing preferential benefit, and the e-CoO particulars such as reference number and date, originating criteria etc. shall be carefully entered while filing the bill of entry.

4. In pursuance of the implementation of EODES, a system has been designed in ICES to verify the e-CoO particulars against the data received electronically from the Customs of the exporting country, including wrt multiple use of single COO. The system automatically debits e-CoO quantity from the COO certificate ledger. Therefore, physical defacement of the printed copy of e-CoO shall no longer be required wrt India-Korea CEPA.
5. For further procedural clarity, Advisory No. 31/2023 dated 22.12.2023 issued by DG (Systems), may be referred.
6. It is requested that the above procedure for accepting e-CoO may be suitably implemented in Customs formations under your jurisdiction.

Yours sincerely,


(Neetisha Verma)

Senior Technical Officer
International Customs Division