Frequently Asked Questions (FAQs) on SEZ Filing (Part – I)

1. Is it mandatory to register on ICEGATE for filing of BE, SBs and other Customs related documents?

Answer: Yes, it is mandatory for the SEZ Unit user to register on ICEGATE for filing Bill of Entry (BE), Shipping Bills (SB), and other Customs-related documents. The guidelines on "SEZ Registration" may be accessed by the user at the following link: https://www.icegate.gov.in/guidelines/sez-registration

2. Where can SEZ units obtain the Unique SEZ Unit Code for filing?

Answer: SEZ units can obtain the Unique SEZ Unit Code at the time of their registration on the ICEGATE platform. It is a unique identifier specific to each SEZ unit and is essential for customs clearance procedures pertaining to SEZs. Along with the unique SEZ Unit Code, the user will receive the following details on their registered email ID at the time of registration, namely:-

(i). ICEGATE Login credentials;
(ii). Warehouse Code Expiry date; and,
(iii). Bond Number.

3. Can the Registration details be amended for the SEZ Unit, post registration?

Answer: Yes, the SEZ unit can amended details using SEZ registration amendment module.

(i). The user can log on to www.icegate.gov.in and follow the path: **Login -> Dashboard -> Profile Status -> Click on Complete Your profile -> Select SEZ amendment Tab**.
(ii). Advisory link: https://www.icegate.gov.in/guidelines/sez-registration-amendment

4. Can multiple users (Child users) be registered under the same SEZ Unit?

Answer: Yes, the parent user can create multiple child users registered under the same unit through the Registration module.

The user can log on to www.icegate.gov.in and follow the path: **Login -> Dashboard -> Profile Status -> Click on Complete Your profile -> Select Child Details Tab -> Add New Child User**

5. Can CHAs be registered in SEZ on ICEGATE 2.0?

Answer: No, CHAs cannot be registered in the SEZ module on ICEGATE 2.0.

6. What are the ways in which BE, SBs and other Types of documents can be filed?

Answer: The BE, SB and other various documents can be filed through the following sources:

(a) Remote EDI System (RES): RES software can be used to create a flat file that can be uploaded after logging in to ICEGATE through ICEGATE login. The RES application can be downloaded at NIC website.

(b) ICEGATE Web Forms: Webforms available on ICEGATE can be used after logging in to ICEGATE, for filing SBs and BEs

7. How can I file documents electronically (BE, SB etc.) on ICEGATE?

Answer: Documents such as BE, EGM, SB etc., can be filed using the Electronic Filing option on the ICEGATE portal.

The user can log on to www.icegate.gov.in and follow the path: **User dashboard -> Services -> Electronic Filling**

Please note, that up to 10 files may be uploaded simultaneously by the user.

8. How can I access the webforms for filing BE/SB on ICEGATE?

Answer: The user can log on to www.icegate.gov.in and follow the path: **User dashboard -> Services - Webform -> BE/SB**

9. What are the Types of BE available for SEZ in ICEGATE 2.0?

Answer: The Types of BE include:

(a) "Z" Type: For importing goods from Foreign Territory to the SEZ unit, "Z" Type BE can be filed. The "Z" Type BE format is similar to that of a Warehouse/Into-Bond BE filed at Customs port.

The salient features of "Z" Type BE are as under:

IGM and Transhipment Related features:

(i). A "Z" Type BE can be filed at any SEZ location against a line of the IGM irrespective of the port of destination declared in the IGM.

(ii). In case the port of destination mentioned in IGM is an ICD location, then for filing a BE, local IGM number shall be used instead of gateway IGM number.

(iii). Transhipment permission for moving the cargo to SEZ from gateway port would be provided at gateway port/airport if the destination mentioned in IGM is either SEZ location or gateway port. However, if the destination in IGM has been declared as an ICD, then transhipment permission would be granted at that ICD.

(iv). Transhipment permission can be generated only when there is sufficient balance available in the bond submitted by the SEZ unit. An amount equal to duty value would be debited at the time of approval of transhipment permission and would be credited automatically once goods are registered at SEZ location, which indicates the receipt of the goods at the SEZ. This is a completely online process.

(v). Transhipment can be permitted once the Assessment of the BE is complete, and it is linked with IGM.

BE Related Features:

(i). For filing "Z" Type BE, SEZ Unit Code (SUC) is mandatory. SUC is a unique number generated at the stage of one-time ICEGATE registration of a SEZ unit.

(ii). BE must be filed only by a SEZ unit; however, third party IEC can be used in IEC details if warehousing is an authorized / approved activity for the SEZ unit.

(iii). For consignments where no foreign exchange is involved at the time of import (where foreign supplier is keeping his goods in the SEZ unit), a dummy AD code "NFEI" has been created and the same can be used for filing a BE.

(iv). BE can be filed when there is sufficient balance in the Bond submitted by the SEZ unit. For filing a BE, an amount equal to duty forgone amount would be debited in the system. The Bond number is generated for the SEZ unit at the time of registration. An option has been provided to the SEZ officers to credit the Bond amount, if the liability associated with the BE is completed.

(v). There is no "first check" option available for "Z" Type BE.

(vi). Assessment and Examination of BE would depend upon risk treatment of BE by RMS.

(vii). Goods cleared against the "Z" Type BE would not require clearance from Partner Government Agency (PGA).

(b) "T" Type: This BE is to be filed when imported goods are to be cleared, as such from the SEZ units. In other words, when goods imported through a "Z" Type BE are to be cleared to the Domestic Tariff Area (DTA), a "T" Type BE would be filed. This is similar to an ex-bond BE filed at Customs locations for release of warehoused goods.

The salient feature of "T" Type BE are as under:

(i). It can be filed for clearance of goods imported via a single "Z" Type BE. Goods belonging to more than one "Z" Type BE cannot be cleared in a single "T" Type BE.

(ii). Duty would be calculated on the value of goods at which goods are to be cleared in the DTA and it is not linked with the value declared in "Z" Type BE for imported goods.

(iii). ICES is maintaining a ledger of all "Z" Type BE and goods cleared against "T" Type BE are updated in the ledger. Therefore, for filing a "T" Type BE, the balance quantity of the goods sought to be cleared has to exist in the ledger of goods imported into the SEZ via "Z" Type BE.

(iv). All the requirements prescribed by PGAs for imported goods, would be applicable at the time of DTA clearance of goods.

(v). Relevant date for calculation of duty would be the date of filing of "T" Type BE.

(c) "M" Type: "M" Type BE has to be filed for clearance of goods that have been produced or manufactured in the SEZ, to DTA. The same can also be used for clearances of **waste** and **scrap** material.

The salient features of 'M' Type BE are:

(i). There is no requirement of providing IGM details.

(ii). Goods cleared against the "M" Type BE would require PGA clearances.

(iii). An option has been provided to declare Safeguard/Anti-dumping/Countervailing Duty applicable on raw material, at the time of import, used in the manufacture of these goods, that are being cleared to DTA, as the raw material used in goods cleared to DTA is chargeable to Safeguard/Anti-dumping/Countervailing Duty. This field is not mandatory.

(iv). An option has been provided to declare details of imported raw material used in the manufacture of the goods being cleared to DTA, along with "Z" Type BE details. This is an optional field.

(v). Relevant date for calculation of duty would be the date of filing of "M" Type BE.

(d) "V" Type: A "V" Type BE is to be filed for Inter-and-Intra SEZ movement of manufactured goods. The validations for a "V" Type BE are the same as for an "M"

Type BE. “V” Type BE is mandatory before submission of the Form for Inter-and-Intra-SEZ movement of Manufactured goods.

10. What are the Types of SBs for exporting goods from SEZ to a foreign territory?

Answer: Two Types of SBs can be filed for exporting goods from an SEZ to a Foreign territory:

(a) SEZ SB: Used for general exports from SEZ.

(b) SEZ Ex-Bond SB: Used specifically for exports of goods that were imported into SEZ earlier and are now being exported, as such.

Unlike BE message format/forms, there is no specific field in the SB to differentiate between different types of SBs. However, ICES system is differentiating different types of SBs based on certain values captured in the Single Window table which is elaborated as under:

(a) For SEZ SB:

For filing SEZ SB, in the Single Window Table, the following shall be provided:

(i). Info Type: “DIR”
(ii). Info Qualifier: “SUC”
(iii). Info Code: Unique SEZ Unit Code generated at the time of registration of SEZ unit at ICEGATE.

This is a mandatory information to be declared for filing any Type of SB at SEZ location.

(b) For SEZ Ex-Bond SB:

For filing SEZ EX-Bond SB, in the Single Window Table, the following shall be provided:

(i). Info Type: “DIR”

(ii). Info Qualifier: “XSB”

(iii). Info Code: Unique SEZ Unit Code generated at the time of registration of SEZ unit at ICEGATE.

Since Ex-bond SB shall be filed only for the export goods which have been imported earlier and are now being exported, as such, for an Ex-bond SB, the system would expect details of the BE against which the goods being exported were originally imported. The ICES System would make debit entries in the ledger of imported goods once an ex-bond SB is filed.

11. Does ICEGATE charge any fee for filing?

Answer: No, ICEGATE does not charge any fee for filing BE, SBs, and other Customs-related documents. The services provided by ICEGATE for filing and processing are free of cost.

12. Can jobs filed at ICEGATE be tracked?

Answer: Yes, jobs filed at ICEGATE can be tracked on the Document Tracking System. Log on to https://www.icegate.gov.in and follow the path: **Services -> ICEGATE Enquiry Service ->** Select the required Enquiry**.**

13. How can I access the advisory for document filing (SB, BE etc.) on ICEGATE?

Answer: Refer to the Message Filing Guidelines on the ICEGATE website under **Advisories -> Message Filing -> Message Filing Guidelines -> Click on Download**

Message Filing Guidelines

14. What should I do if I receive a negative acknowledgement after filing a job?

Answer: If a negative acknowledgement has been received by the user, the user may check the error description using the link provided, correct the error, and refile the job. Error code list download link: https://old.icegate.gov.in/errorcodelist.html

15. What should I do if I haven't received an acknowledgement after filing for a job?

Answer: The user may utilise the following options to track an acknowledgement after filing a job:

i. Check the "**Job Status**" widget on the ICEGATE Dashboard, or,
ii. Check the "**Document Download Utility**", or,
iii. Reach out to the ICEGATE helpdesk at 1800-3010-1000 or send email to icegatehelpdesk@icegate.gov.in.

16. Does ICEGATE help in creating job files?

Answer: ICEGATE currently does not support job file creation directly. Jobs can be created using RES filing utility. However, data entry for filing BE/SB can be done on ICEGATE portal using webforms available at ICEGATE.

17. How can goods be sent out of the SEZ for Jobbing or Repairing, Destruction and Exhibitions?

Answer: SEZ units can file an "M" or "T" Type BE and select "J" for Jobbing, "R" for Repairing, "D" for Destruction or "E" for Exhibition, with no duty challan generated.

18. How can SEZ units import goods through Courier?

Answer: The following process may be followed by the concerned stakeholders:

(i). BE will be filed on ICES by the SEZ unit.
(ii). Airlines will declare the cargo in the Import General Manifest (IGM).
(iii). Courier companies, as registered consol agents, can file a consol IGM/split IGM based on House Airway Bill (HAWB).

19. How does filing an SEZ SB differ from filing a normal SB?

Answer: For filing an SEZ SB, the "Unique SEZ Unit Code" generated at the time of SEZ unit registration on ICEGATE, must be provided in the "Info Code" field under Info Type "DIR" and Info Qualifier "SUC". This information is mandatory for all Types of SBs filed at SEZ locations.

20. Where can SEZ units find more information or assistance regarding the filing of SEZ SBs?

Answer: SEZ units can find detailed guidelines and assistance on filing SEZ SBs through the ICEGATE portal (https://www.icegate.gov.in/guidelines/message-filing-guidelines) or by consulting with SEZ authorities handling customs transactions.

21. What is an Export Transhipment Permit (ETP)?

Answer: An Export Transhipment Permit (ETP) is required for exporting goods from SEZ units to the gateway port or ICD. It is filed after the stuffing of cargo and allows the goods to be exported out of the SEZ.

To file an ETP application, the user can follow the given path on the ICEGATE User Dashboard to access the same: **Services -> Electronic Filing -> Webform -> ETP.**

22. What are the options for supplying goods from the Domestic Tariff Area (DTA) to an SEZ unit?

Answer: For the supply of goods to SEZ unit by domestic supplier, a Bill of Export would be filed by the SEZ Unit which is similar to SEZ SB. However, there would be no requirement for stuffing or filing of EGM. For filing DTA Bill of Export, in the Single Window Table, for Info Type "OTH" and Info Qualifier "DTA", "DTASBY" shall be entered in Info Code field and in Info Text field, "SEZ" or "IEC" is to be provided.

Further, for filling Bill of Export, two options have been provided, namely:-

(a) Supply of goods with customs incentive i.e. drawback/supply against advance authorisation/EPCG license/supply by EoU, or for return of goods after jobbing without incentive:

A separate Bill of Export has been developed in ICES for such supplies which is to be filed by SEZ Unit. It covers the following types of supplies namely:-

(i). Supplies with claim of Drawback: This option would be available only when supply is against foreign exchange. The option has been provided while filing, to disburse the drawback either to the SEZ Unit or to the domestic supplier. However, the domestic supplier would get the drawback benefit only when his Bank Account is registered at the SEZ location. For claiming Drawback, SEZ units are also required to get their Bank Account registered at SEZ sites in ICES. Option to register their Bank Account is available on ICEGATE.

(ii). Supplies against Advance Authorisation/EPCG license: Relevant scheme codes would be available for filing DTA Bill of Export.

(iii). Supplies by Export Oriented Units (EoUs): For this, scheme code meant for EoU is to be opted.

(iv). Return of goods after completion of jobbing: For this, scheme code for jobbing has to be opted. No incentive is payable in this case.

(b) Supply of goods without customs incentive i.e. without drawback/supply against advance authorisation/EPCG license:

For such supplies, a simplified Form has been provided at ICEGATE. SEZ units are required to file this declaration Form and the same would be sent to SEZ officers for approval and the officer would approve the same on ICEGATE. After submission, the declaration would go to the SEZ officer having PRIV_SEZ role in ICES.

For this purpose, System Manager/Additional System Manager (ASM) would provide the PRIV_SEZ role to officers in ICES. The declaration, once it is approved by the officer, would be sent to GSTN which would communicate the same to the

jurisdictional GST officer. The user manual for SEZ DTA procurement is available on ICEGATE.

23. What are the requirements for claiming drawback on DTA supplies?

Answer: For claiming drawback, the following conditions must be met:

(i). Supplies must be against foreign exchange,
(ii). The domestic Supplier's Bank Account must be registered at the SEZ location, and,
(iii). SEZ units must also register their Bank Accounts. The option to register bank accounts is available on ICEGATE.

24. What is the process of bank account registration?

Answer: The following process may be followed by the user for the purpose of registration of a Bank Account, namely:-

(i). Log in to the ICEGATE Portal
(ii). Go to the Profile section.
(iii). Select Account Tab
(iv). Click on Incentive Account tile.
(v). Enter the relevant account details.

25. Is the DTA Bill of Export like an SEZ SB?

Answer: The DTA Bill of Export is like an SEZ SB, but there is no requirement for stuffing or filing of EGM. For processing the DTA Bill of Export, a separate option is provided in ICES for the officers.

The user can log on to www.icegate.gov.in and follow the path: **User dashboard -> Services -> Electronic Filing -> Webform -> BE/SB**

26. How do I file a DTA Bill of Export?

Answer: For filing a DTA Bill of Export:

(i). In the single window table, for Info Type “OTH” and Info Qualifier “DTA”, enter “DTASBY” in the Info Code field.

(ii). In the Info Text field, provide “SEZ” or “IEC”.

(a). If "SEZ" is provided, the drawback will be disbursed to the SEZ Unit's Bank Account.

(b). If "IEC" is provided, it will be disbursed to the IEC’s (domestic supplier’s) Bank Account.

27. What is the ‘Scheme Code’ for the return of goods after jobbing?

Answer: For the return of goods after jobbing, the Scheme Code for jobbing should be selected. No incentive is payable in this case.

28. What is the process for supplying goods without Customs incentives to SEZ units?

Answer: For supplying goods without Customs incentives (e.g., without Drawback, supply against Advance Authorisation/EPCG license), a simplified form has been provided on ICEGATE. SEZ units are required to file this declaration for approval. SEZ units should go to the ICEGATE website (https://www.icegate.gov.in), select the “Services” Widget and select “SEZ” to access this webform.

29. What information needs to be provided after clicking the “Raise New DTA Procurement” button?

Answer: The user needs to provide the following details after clicking the “Raise New DTA Procurement” button:

(i). General Details,

(ii). Invoice Details, and,

(iii). Item Details.

30. Where can SEZ users find additional help or guidelines for raising a DTA Procurement request?

Answer: SEZ users can find detailed guidelines and assistance on the ICEGATE portal by following the path: **Guidelines -> SEZ Data Procurement**

The link for the same is provided below for the user's convenience: https://www.icegate.gov.in/guidelines/sez-data-procurement

31. What are the different Types of movements of goods pertaining to SEZs?

Answer: There are two Types for the movement of goods within SEZs:

(i). **Intra-SEZ Movement:** Transfer of goods within a SEZ.
(ii). **Inter-SEZ Movement:** Transfer of goods from one SEZ to another SEZ.

32. What is Intra-SEZ Movement?

Answer: Intra-SEZ Movement refers to the transfer of goods within the same SEZ. This scenario involves the movement of goods between different units, within the same SEZ.

33. What is Inter-SEZ Movement?

Answer: Inter-SEZ Movement refers to the transfer of goods from one SEZ to another. This scenario involves the movement of goods between two different SEZs.

34. How can SEZ units facilitate Intra-SEZ Movement on ICEGATE?

Answer: To facilitate both Inter-and-Intra-SEZ Goods Movement on ICEGATE, SEZ units need to:

(i). Log in to the ICEGATE portal using ICEGATE ID and password.
(ii). Navigate to **Service -> SEZ -> SEZ Goods Movement**
(iii). Fill in the required details.

(iv). Submit the form.

The guidelines for the same may be accessed at the link provided below: https://www.icegate.gov.in/guidelines/sez-goods-movement

35. What is required for a seller or buyer to fill the SEZ Goods movement form?

Answer: Both the seller and buyer units must be registered on ICEGATE. If either the seller or the buyer is not a registered SEZ unit, they cannot fill the form.

36. What details must the seller/transferrer SEZ unit possess for SEZ Goods movement?

Answer: The seller/transferrer SEZ unit must have the details of the buyer/receiving SEZ unit, including the Warehouse code, to be entered in the Buyer details section of the Form.

37. Can the contact details of the buyer/receiving SEZ unit be edited by the seller/transferrer SEZ unit?

Answer: No, the mobile number and email ID mapped with the IEC of the buyer/receiving SEZ unit shall be auto populated and cannot be edited by the seller/transferrer SEZ unit.

38. What are the different Types of intra-SEZ goods movements?

Answer:

(a) Change in Ownership: This refers to situations where ownership of goods is transferred while the goods remain physically within the same SEZ unit.

(b) Physical transfer: There is physical transfer of goods between SEZ units, whether ownership changes or not.

39. Who can apply for intra-SEZ goods movements?

Answer: The seller of goods shall apply on ICEGATE for intra-SEZ goods movement. In case the seller is not a unit, then the SEZ unit with Warehoused goods shall apply on behalf of the seller on ICEGATE.

40. Can SEZ units print the form before the final submission?

A**nswer:** Yes, SEZ units have the option to print forms for record-keeping purposes before final submission.

41. How does the process handle multiple invoices and goods details for trading goods?

Answer: Sellers can enter multiple invoices and goods details under each invoice. For trading goods, the BE number and date must be consistent for all goods within a single request for goods movement.

42. How is duty foregone amount calculated for trading goods?

A**nswer:** Duty foregone amount is calculated based on details submitted for trading goods. This amount is displayed to the receiving unit (and officer for Inter SEZ movements) along with other relevant details.

43. How is duty foregone amount calculated for manufactured goods?

Answer: For manufactured goods, it is necessary that the actual duty foregone amount is calculated. For this purpose, “V” Type BE is required to be filed first and thereafter, application for transfer of goods shall be filed.

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