I

Import of Goods on Concessional Rate of Duty (IGCR)

On ICEGATE 2.0

User Manual

Version 1.11

Dated: 29.07.2025

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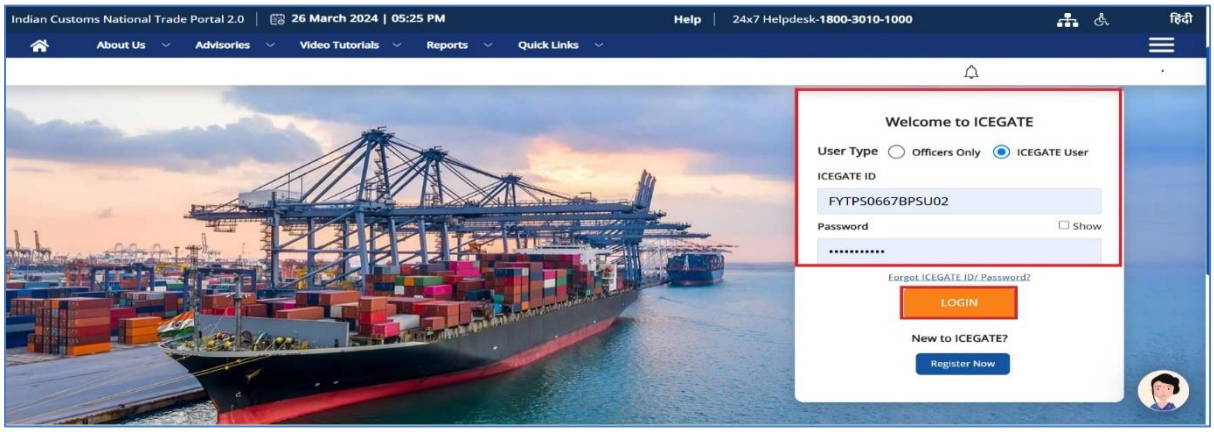
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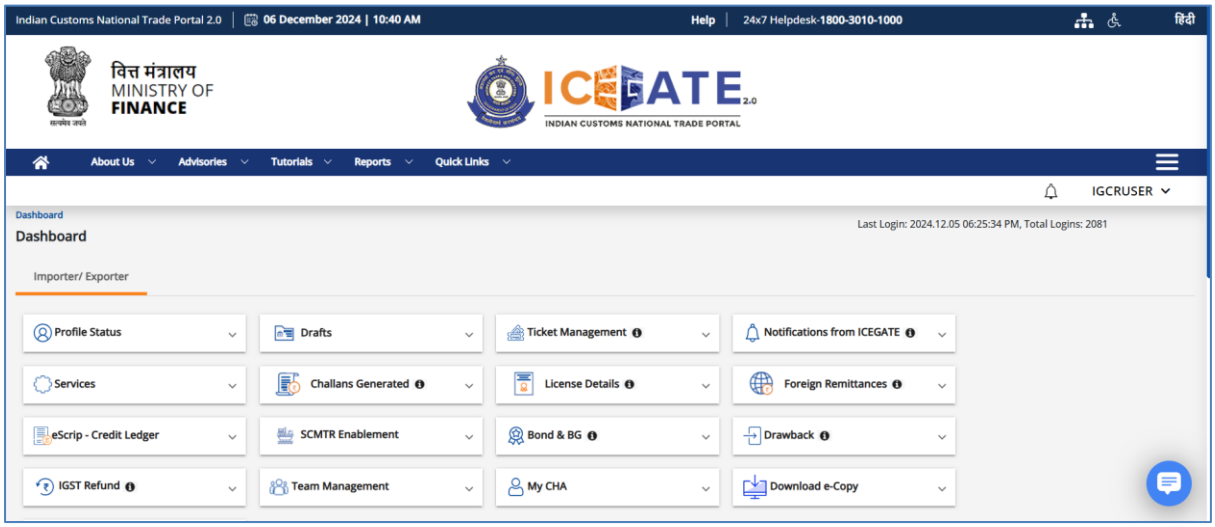
Subject: User Manual for IGCR on ICEGATE 2.0

1. Accessing the IGCR Functionality.

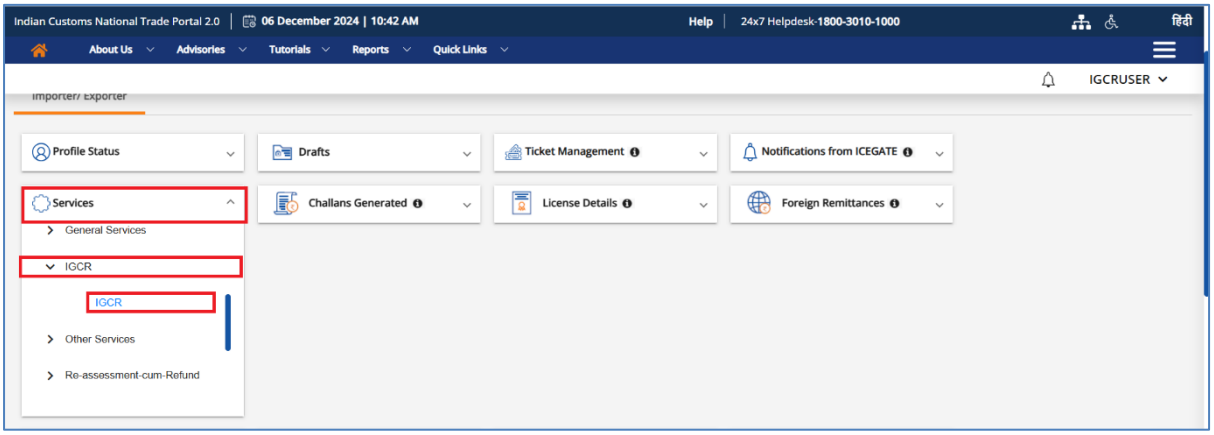
(a) IGCR users can access the "**IGCR"** functionalities by logging into ICEGATE Dashboard, by providing ICEGATE ID and Password and clicking on **<Login>** button. The **'User Type'** that needs to be selected shall be **'ICEGATE User'**.



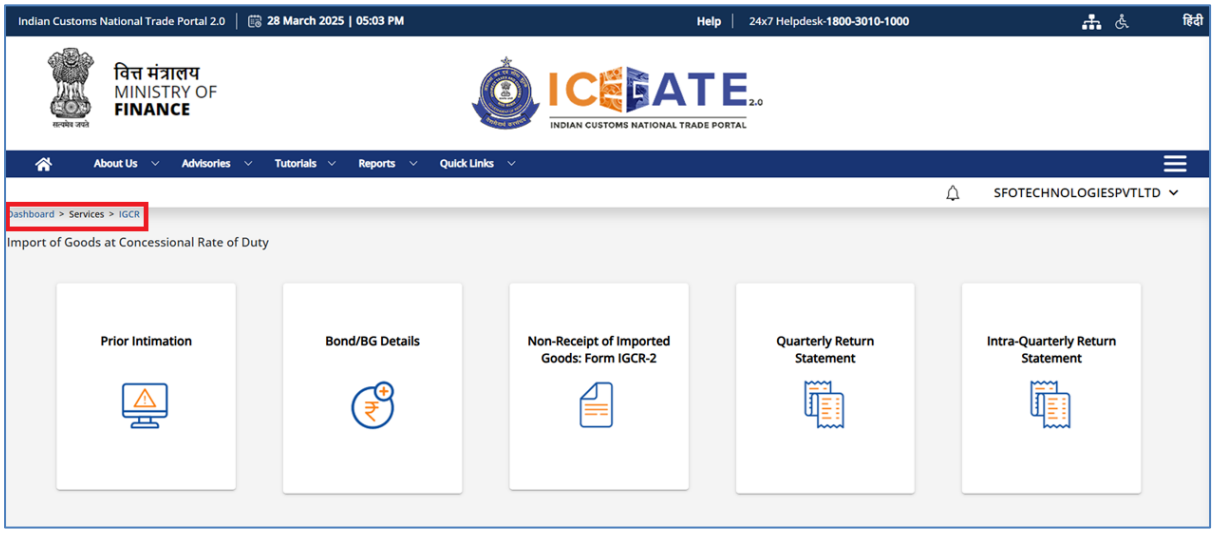
(b) On successful login, the system will display the dashboard of the User.



(c) User can find the "**Services"** widget on ICEGATE Dashboard and navigate to the **Services** >> **IGCR** >> **IGCR 2.0** module



(d) Clicking on the "**IGCR**" link, the user will be redirected to the '**IGCR Dashboard'**



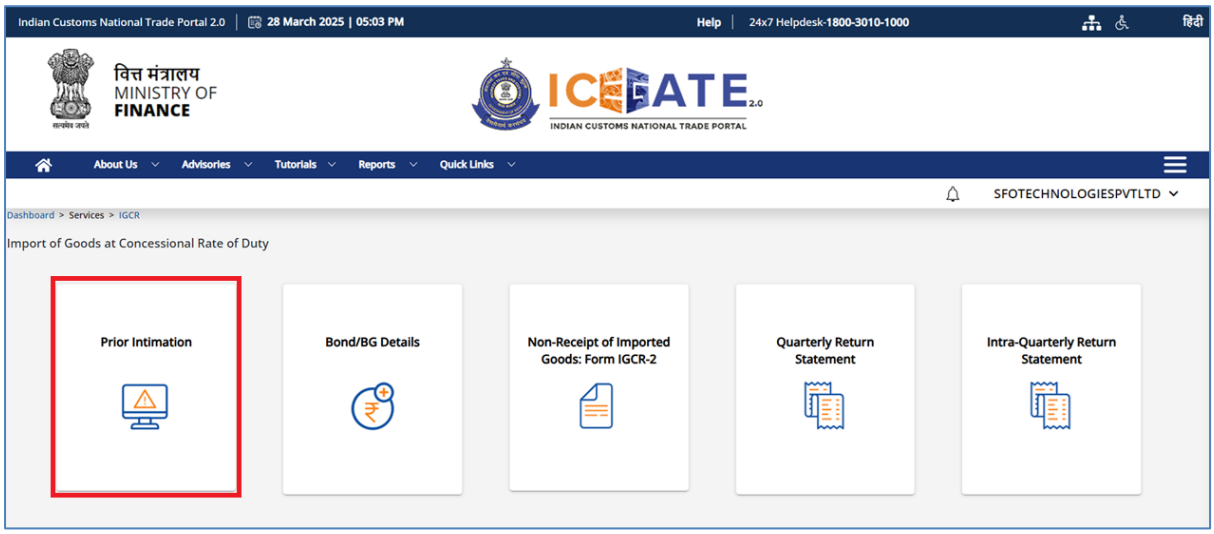
2. Sub-module of IGCR.

The IGCR module's sub-modules are listed below.

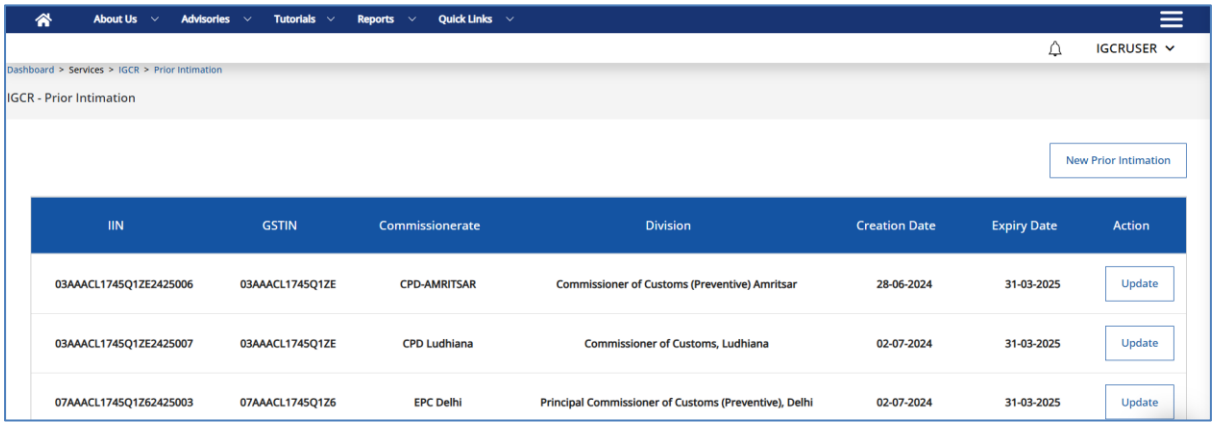
(a) Prior Intimation
(b) Bond/BG Details
(c) Non-Receipt of Imported Goods- Form IGCR-2
(d) Quarterly Return Statement (IGCR-3)
(e) Intra- Quarterly Return Statement (IGCR-3A)

3. Prior Intimation.

(a) On clicking the “Prior Intimation” by the user on the IGCR module, the user has to declare the information about the goods intended to be imported during the financial year along with basic information about the user and the intended use of such imported goods, during that financial year. This IIN is to be quoted in the Bill of entry filed under IGCR. Now, a new IIN is not required to be filed for each FY and IIN for 2024-25 can be used for subsequent years.

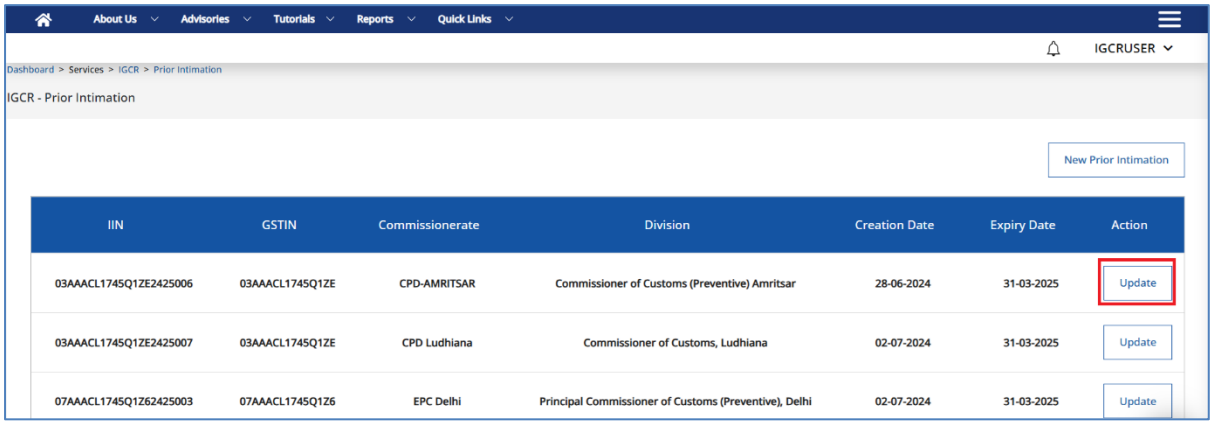


(b) Post login on the ICEGATE portal, under IGCR module, “Prior Intimation” forms issued previously will be displayed to the user as below. Henceforth, all the IIN issued in 2024-25 will also have validity in 2025-26 and onwards. However, user can generate new IIN as per his requirement.

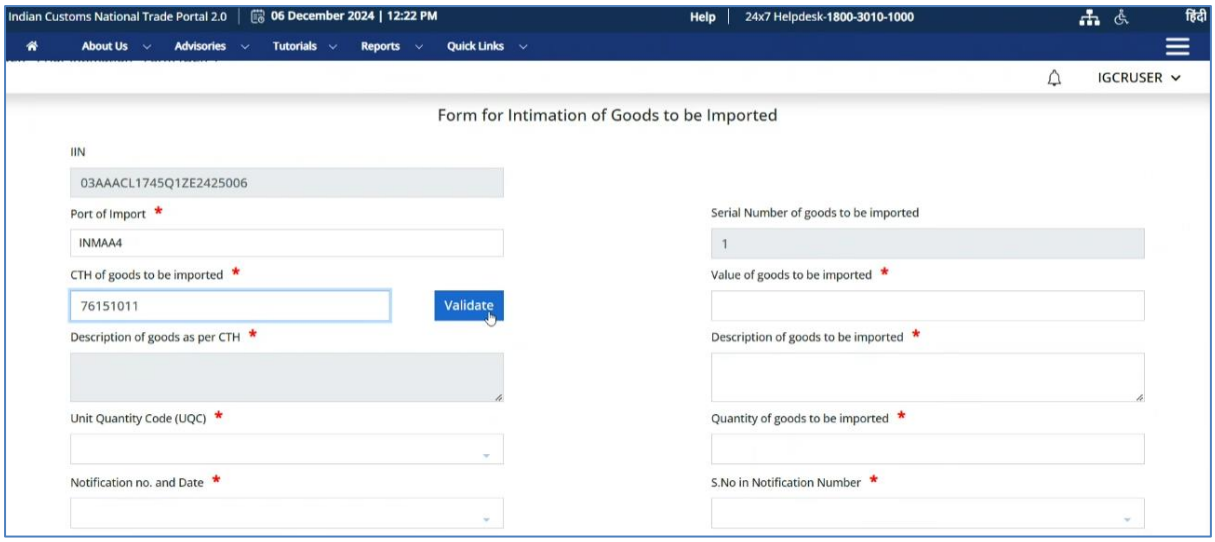


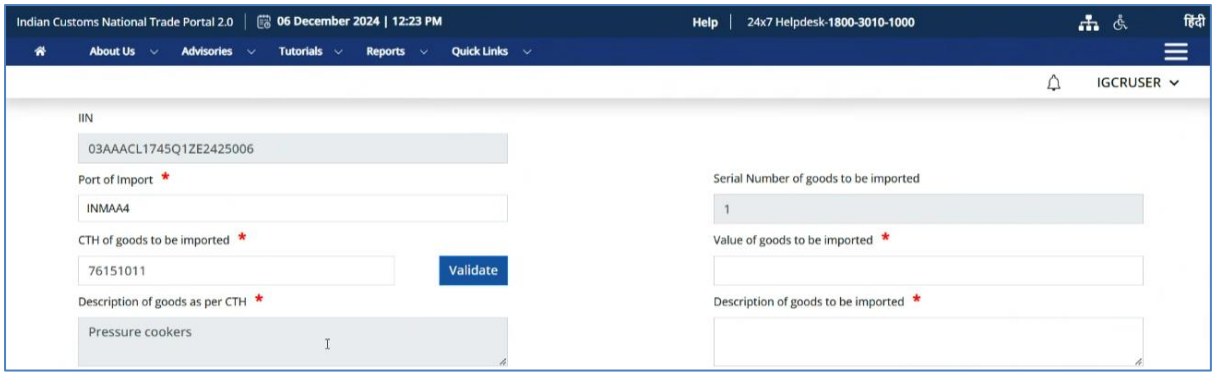
3.1 Update Existing Prior Intimation

(a) The user can select to update an existing Prior Intimation corresponding to an IIN by clicking on the <**Update**> button.

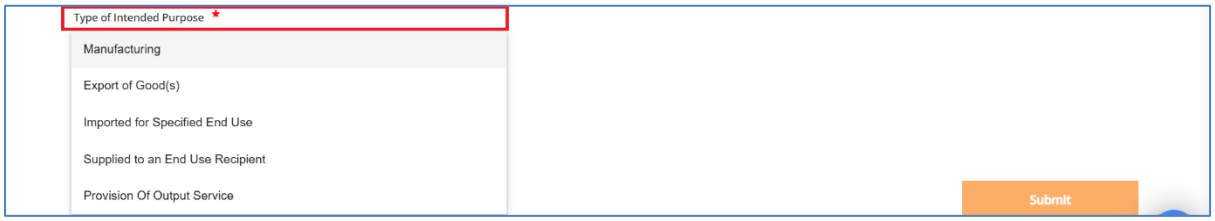


(b) On clicking the <**Update**> button, pre-filled Prior Intimation form for an IIN will be displayed. The user can make changes to the prior intimation details for the said IIN.

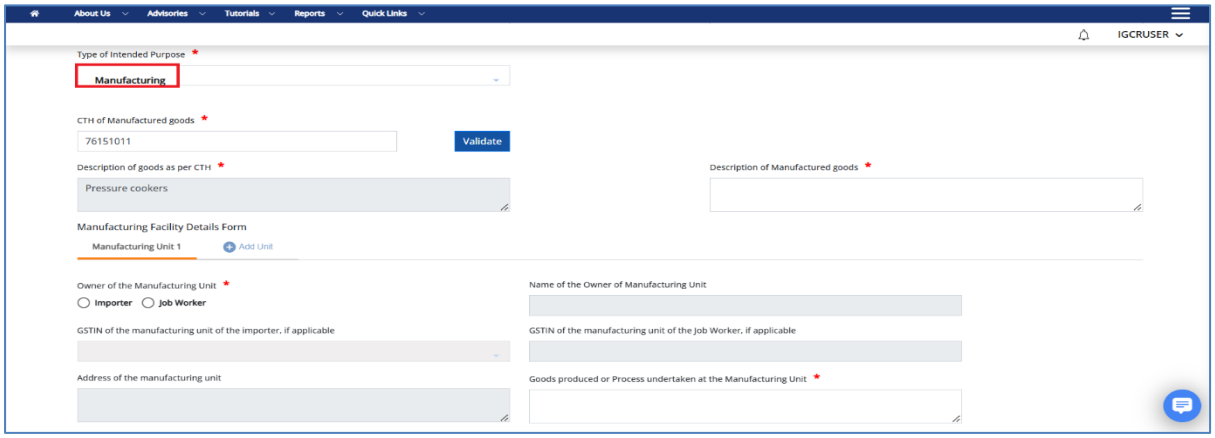


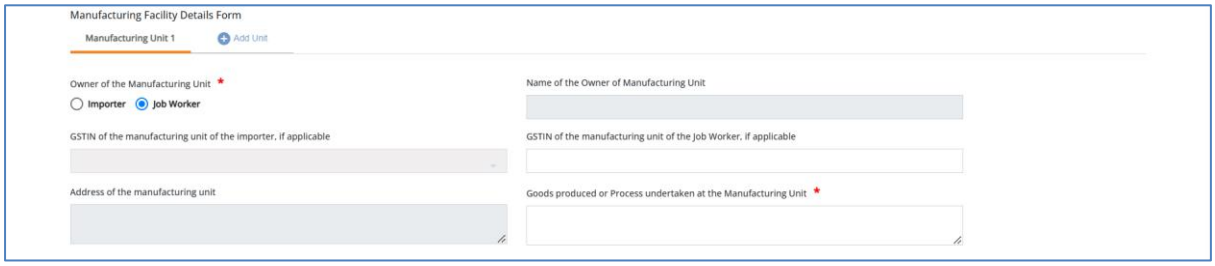


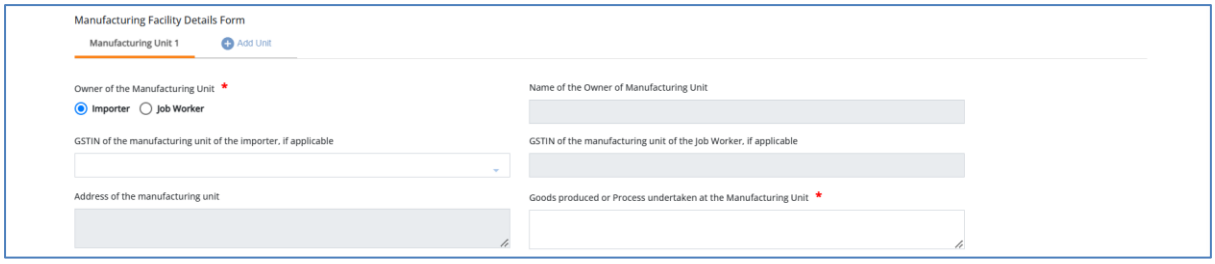
(c) On clicking the <**Add more goods to be imported**> button, form details will be updated and displayed below:



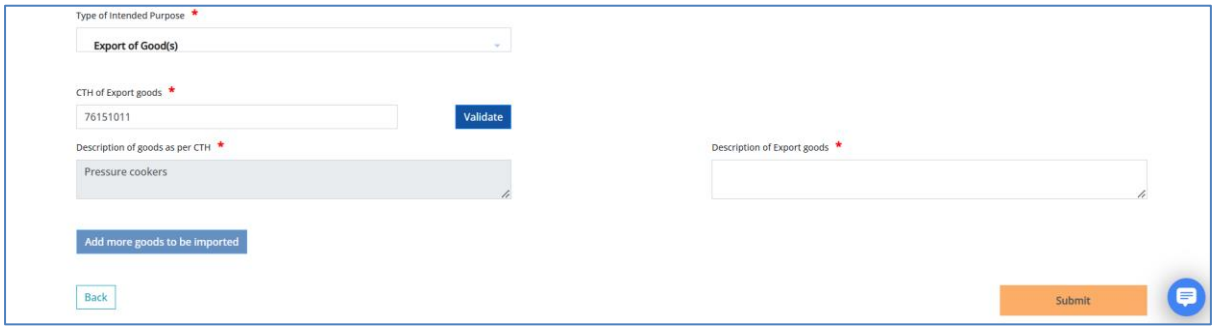
(d) If the user selects the type of Intended Purpose "**Manufacturing**" from the dropdown, the following screen will be displayed.



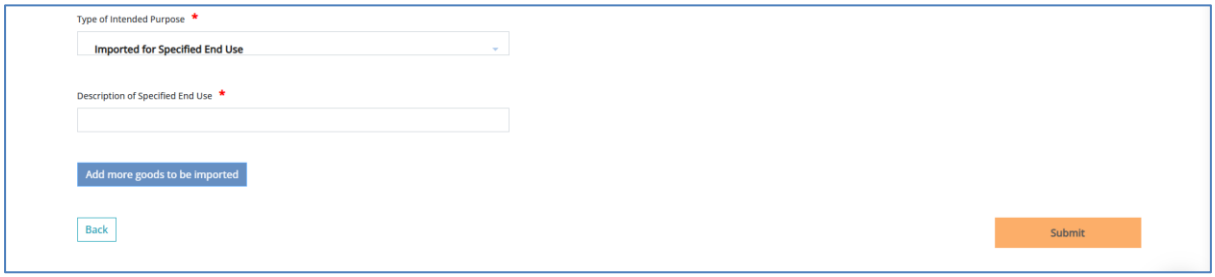




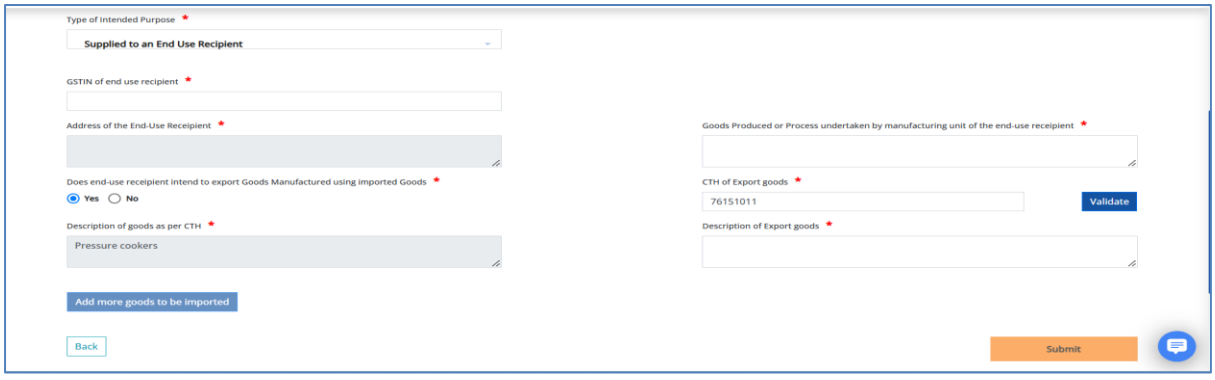
(e) If the user selects the type of Intended Purpose "**Export of Good (s)**" from the dropdown, the following screen will be displayed.

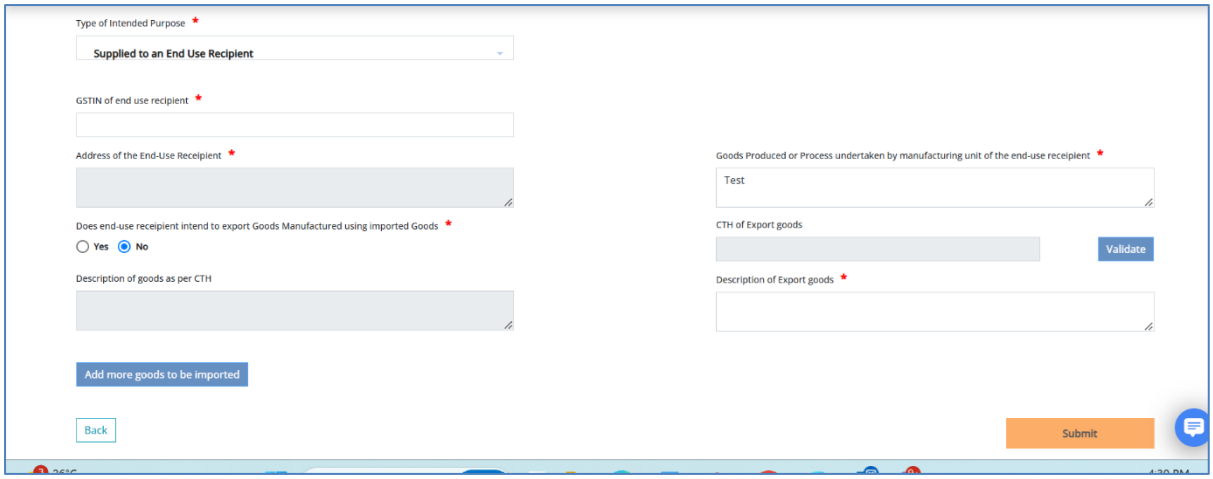


(f) If the user selects the type of Intended Purpose "**Imported for Specified End Use**" from the dropdown, the following screen will be displayed.

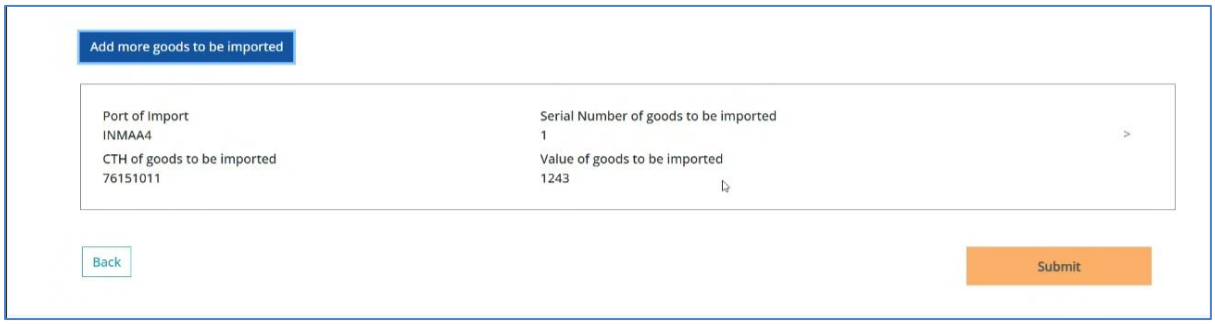


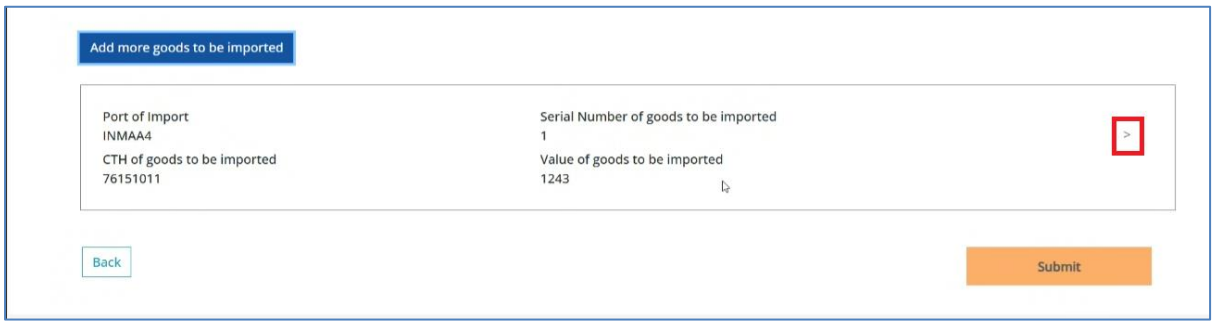
(g) If the user selects the type of Intended Purpose "**Supplied to End Use Receipt"** from the dropdown, the following screen will be displayed.



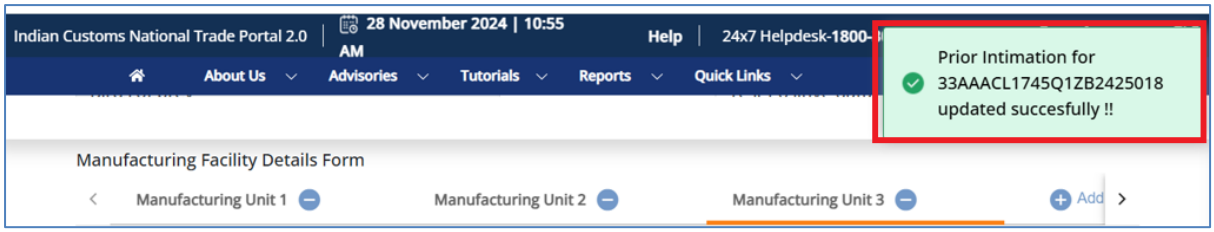






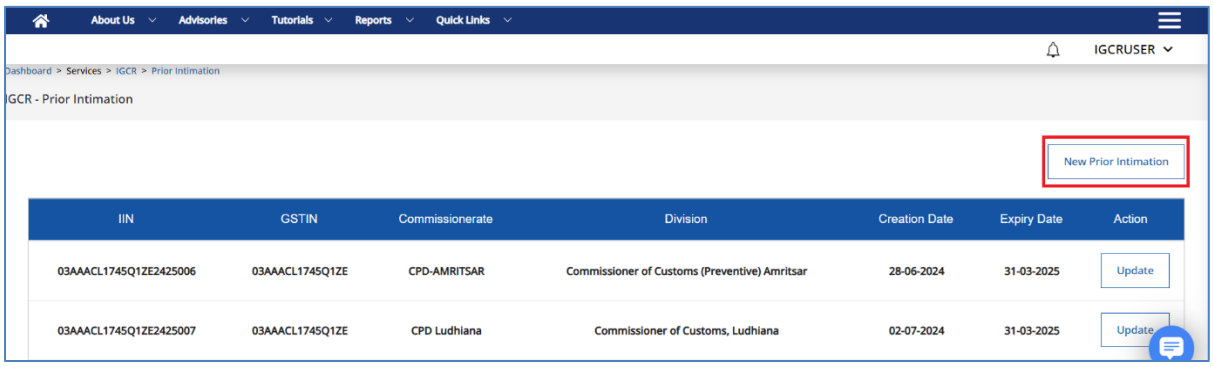


(h) On clicking <**Submit**> button, all the prior intimation details for all the goods intended to the imported and utilized pertaining to an IIN will be sent to the ADMIN officer interface of IGCR module at ICEGATE.

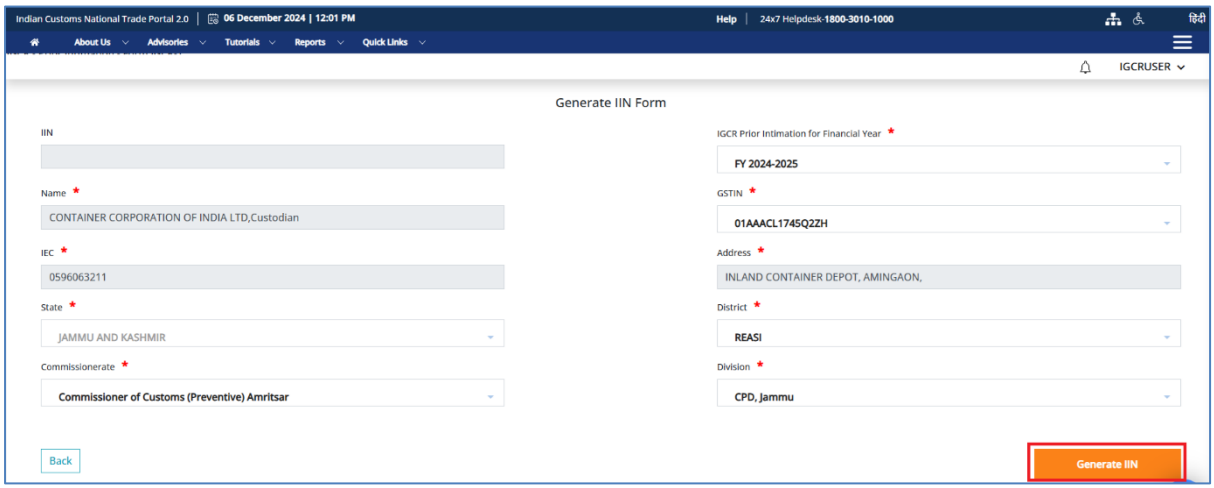


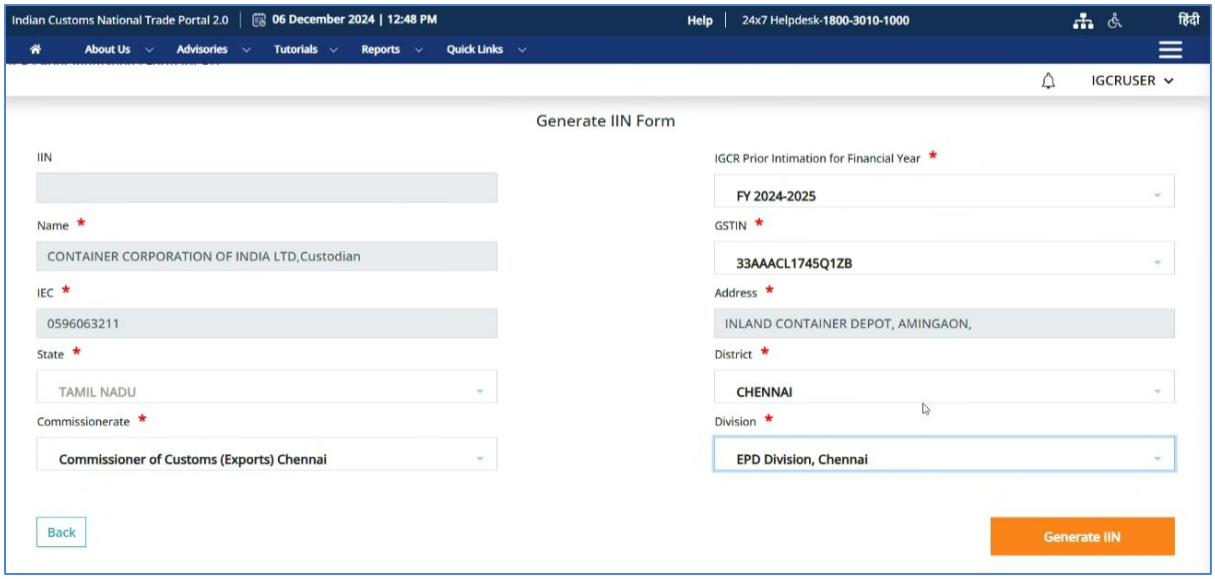
3.2 Create New Prior Intimation Request.

(a) The user can create new prior Intimation request by clicking on the <**New Prior Intimation**> Button. A user can create multiple IIN requests for a financial year. He has to create new IIN for every new financial year before initiating first imports under that IIN. The old IIN created in previous FY (2024-25) can now henceforth be used in next FY (2025-26) and onwards. This IIN has to be quoted in the Bill of entry for availing benefit of concessional rate of duty under IGCR.

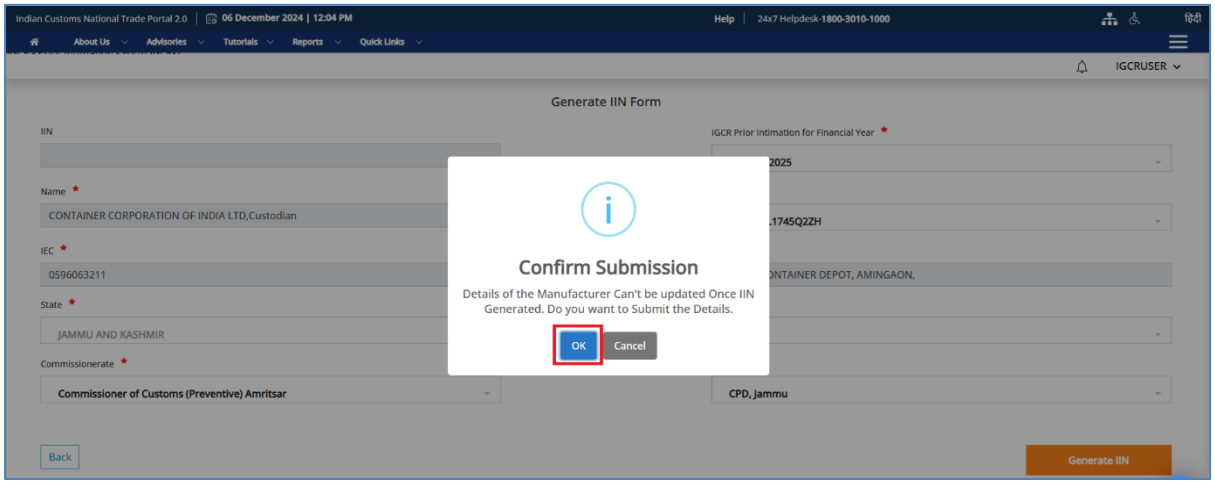


(b) When the user clicks the <New Prior Intimation> button above, the following "**Generate IIN form**" will be displayed.

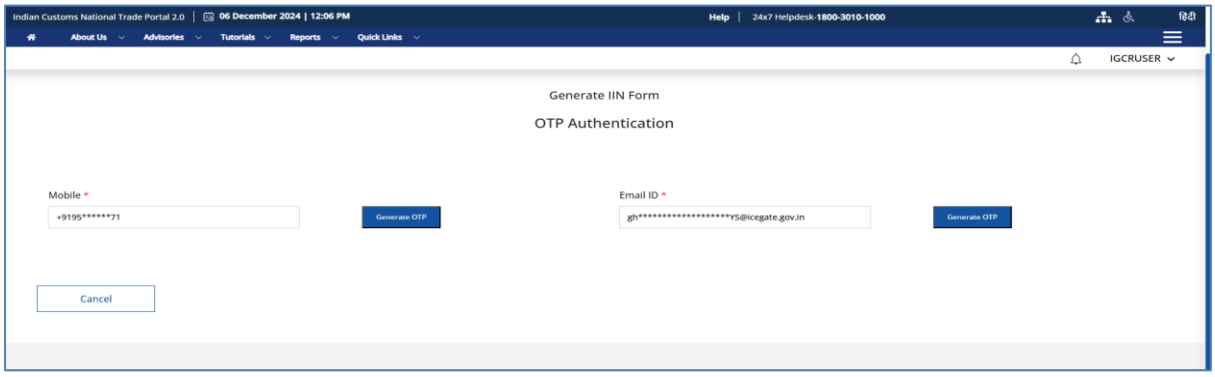




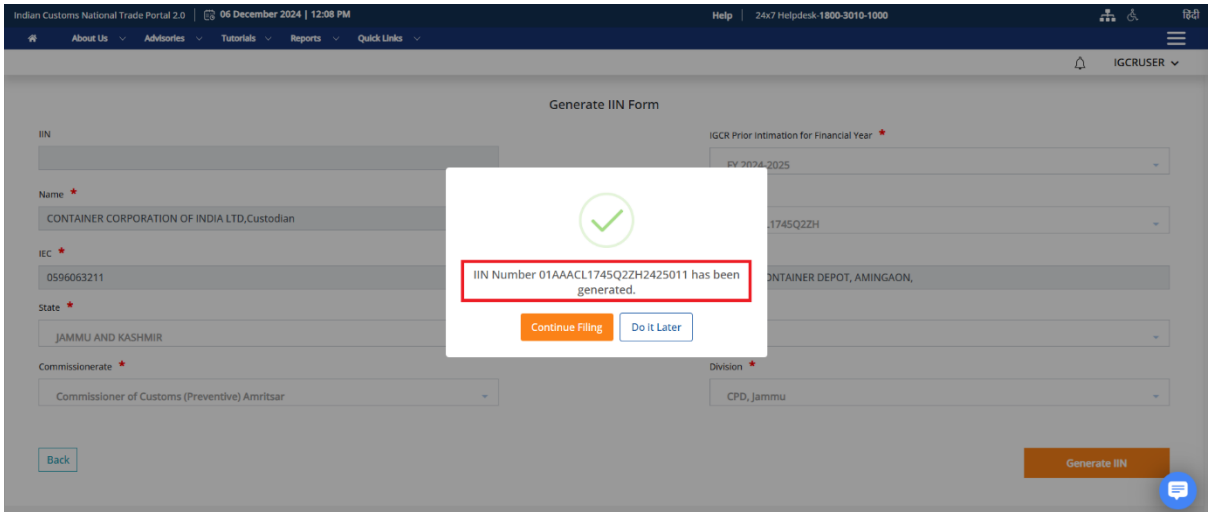
(c) On clicking <**Generate IIN**> button above, the system will ask the user to confirm for submission



(d) On clicking <**OK**> button, the user will have to validated OTP received on Mobile/Email, the following screen will be displayed



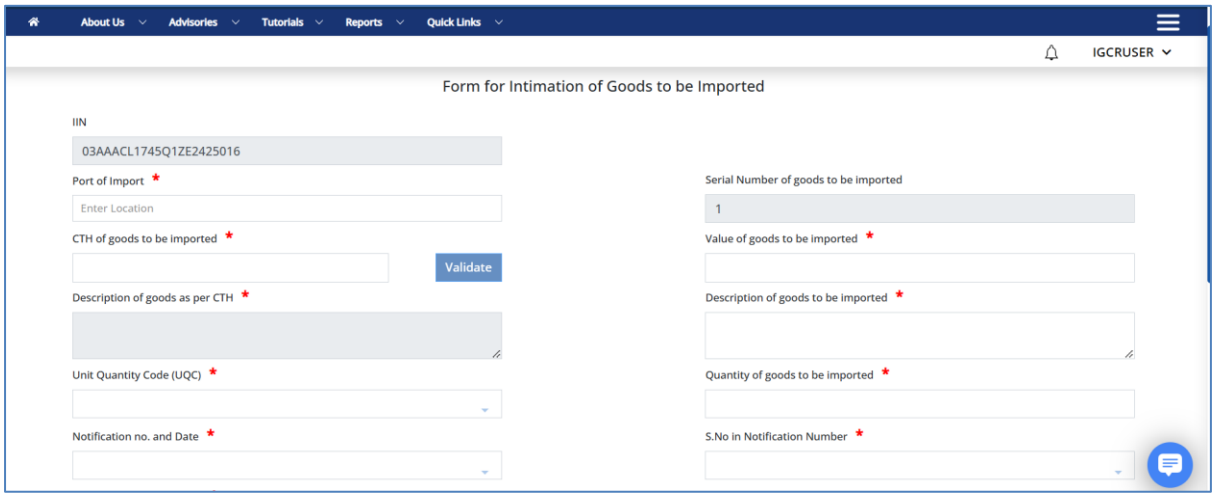
(e) After OTP validation, the system will create an IIN number.



(f) On generation of IIN, the user can opt to “Do it Later” or “Continue Filing”.

(g) In case the user opts to “**Do It Later**”, the user will be taken back to the “Prior Intimation” screen where the user can opt to “Update” existing IIN or apply for “New Prior Intimation”.

(h) Suppose the user opts to “**Continue Filing**” and intends to have the imported goods manufactured. In that case, the following Form IGCR 1 will be displayed to the user to fill out information corresponding to the intimation of goods to be Imported.

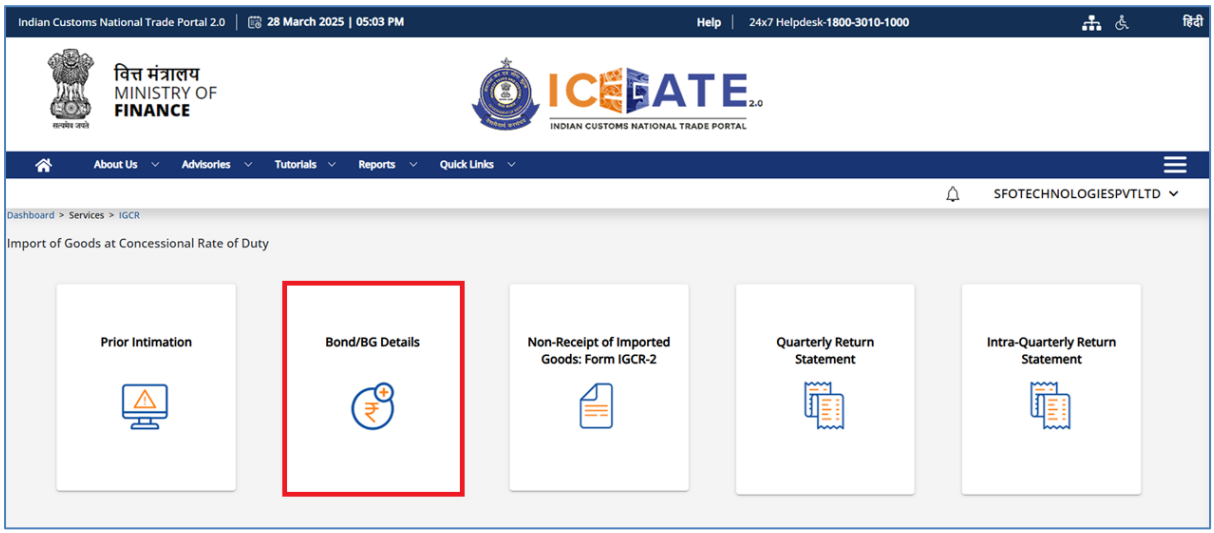




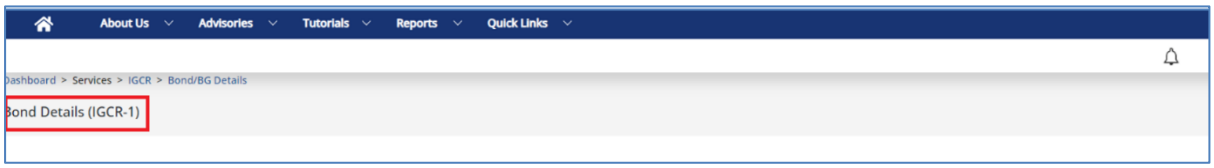
4. Bond/BG Details: Form IGCR-1.

4.1 Raise Bond/BG Request

(a) The user will raise request for acceptance of fresh Continuity Bond or Bank Guarantee as well as for amendment of existing Continuity Bond to top-up its amount or to attach Bank Guarantee to it.

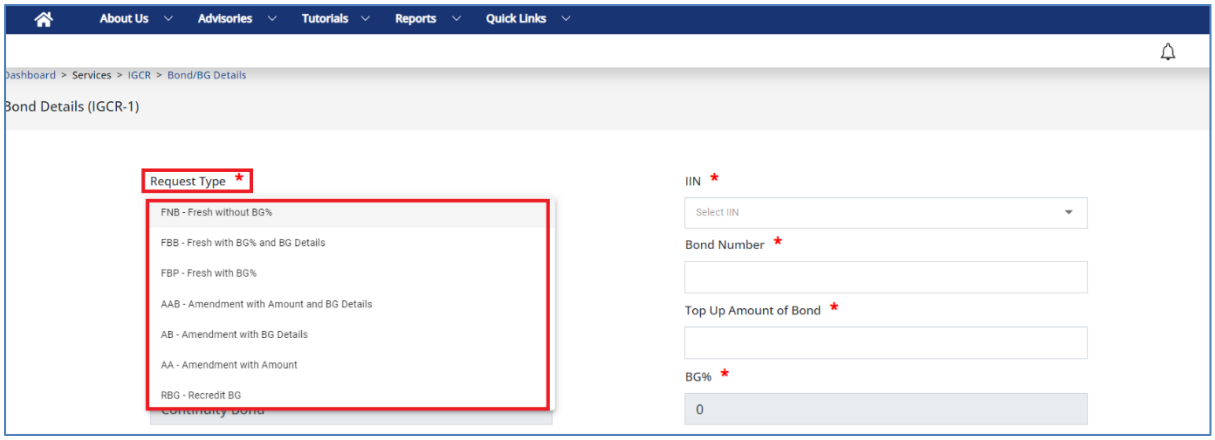


(b) When the user will select the "Bond/BG Details" option above, the system will display the Bond Detail (IGCR-1) page.

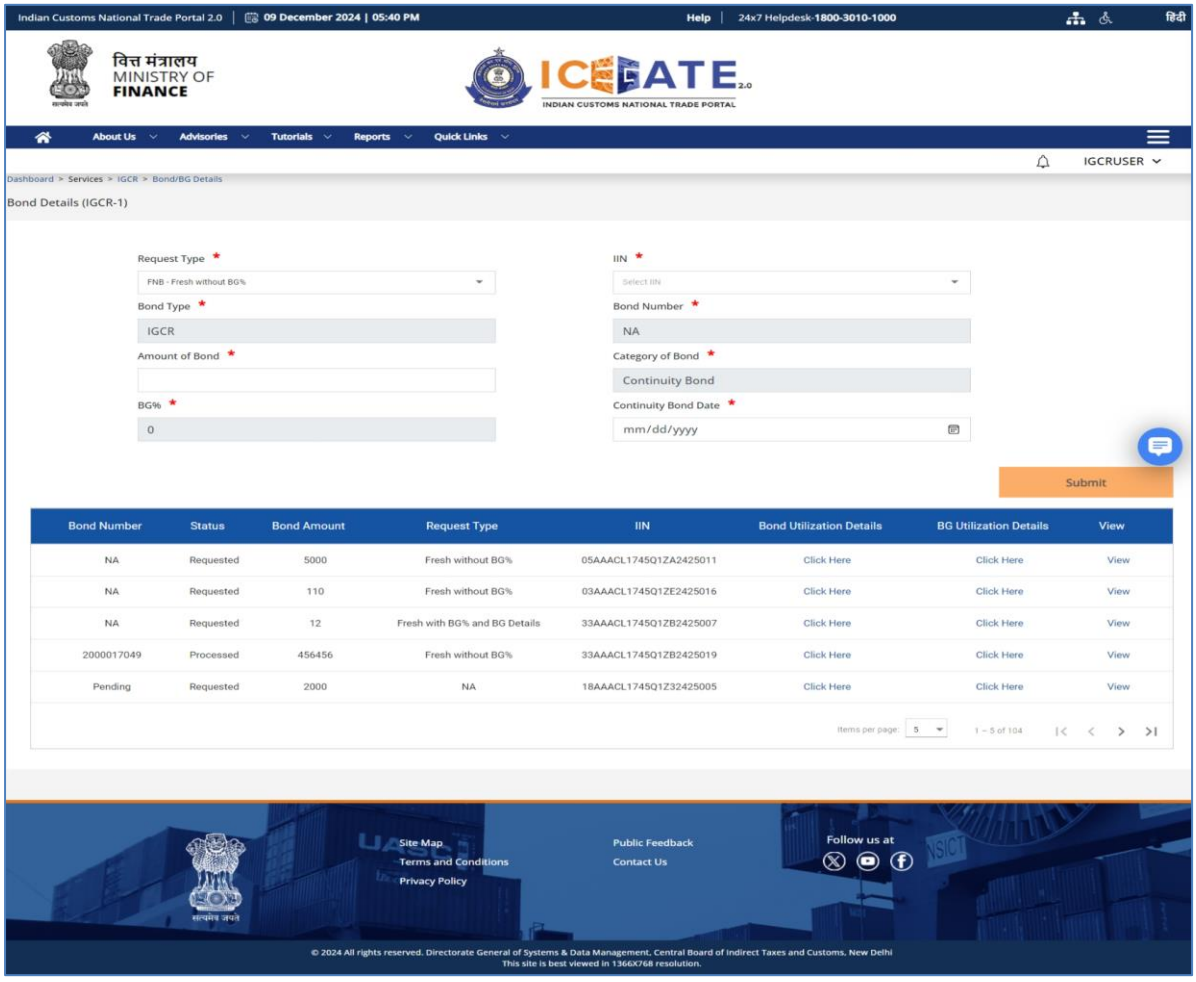


Clicking on the "**Request Type**" dropdown will display the options listed below.

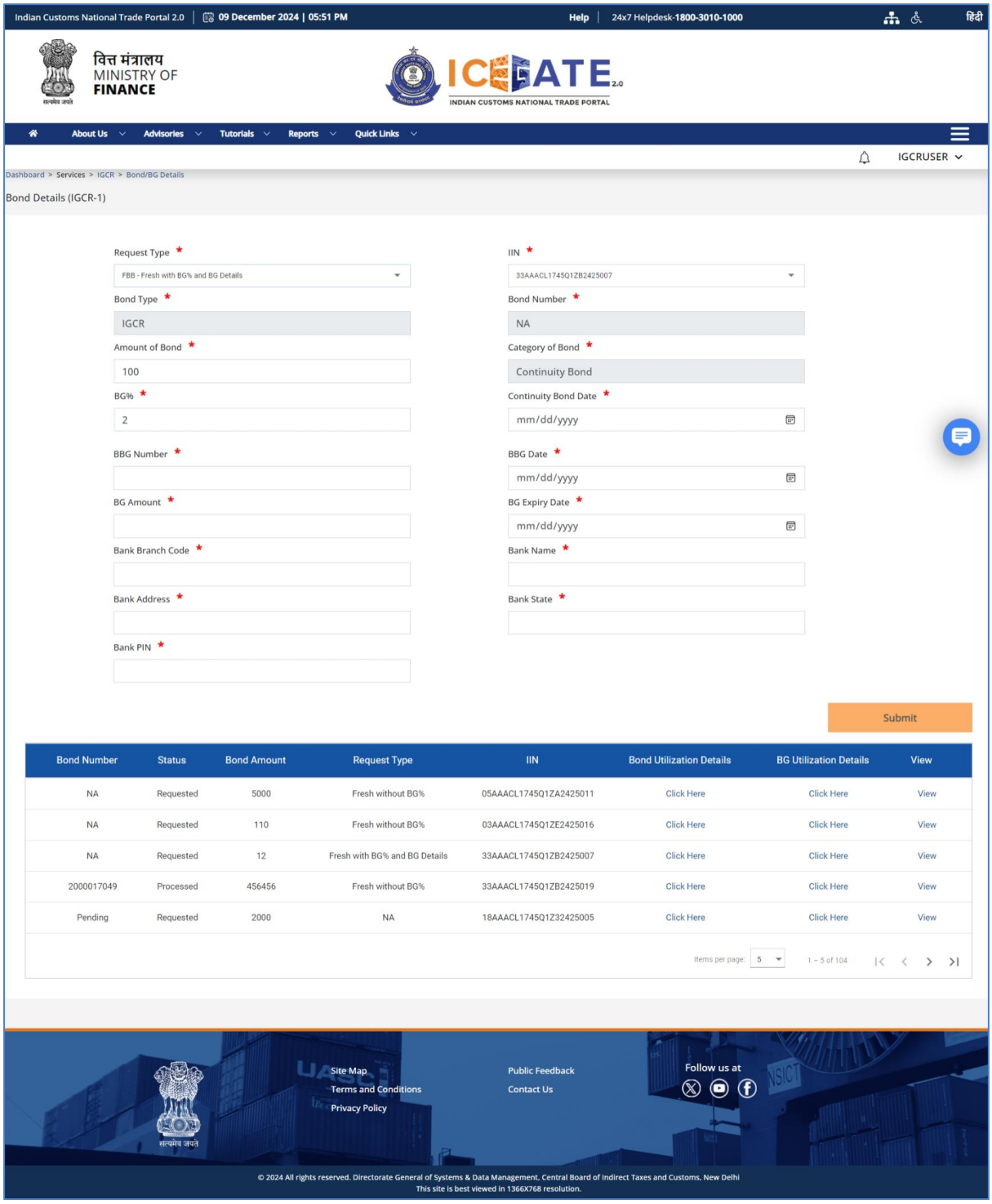
- **(i)** When the Request Type is Fresh without BG%:
- **(ii)** When the Request Type is Fresh with BG% and BG Details:
- **(iii)** When the Request Type is Fresh with BG%:
- **(iv)** When the Request Type is Amendment with Amount and BG Details:
- **(v)** When the Request Type is Amendment with BG Details:
- **(vi)** When the Request Type is Amendment with Amount:



(c) When the user selects 'Fresh with BG%' as the Request Type from the dropdown, they will be required to fill out the below form where 'Bond Type', 'Bond Number', 'Category of Bond', and 'BG%' will be auto-populated by the system. The 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 here.

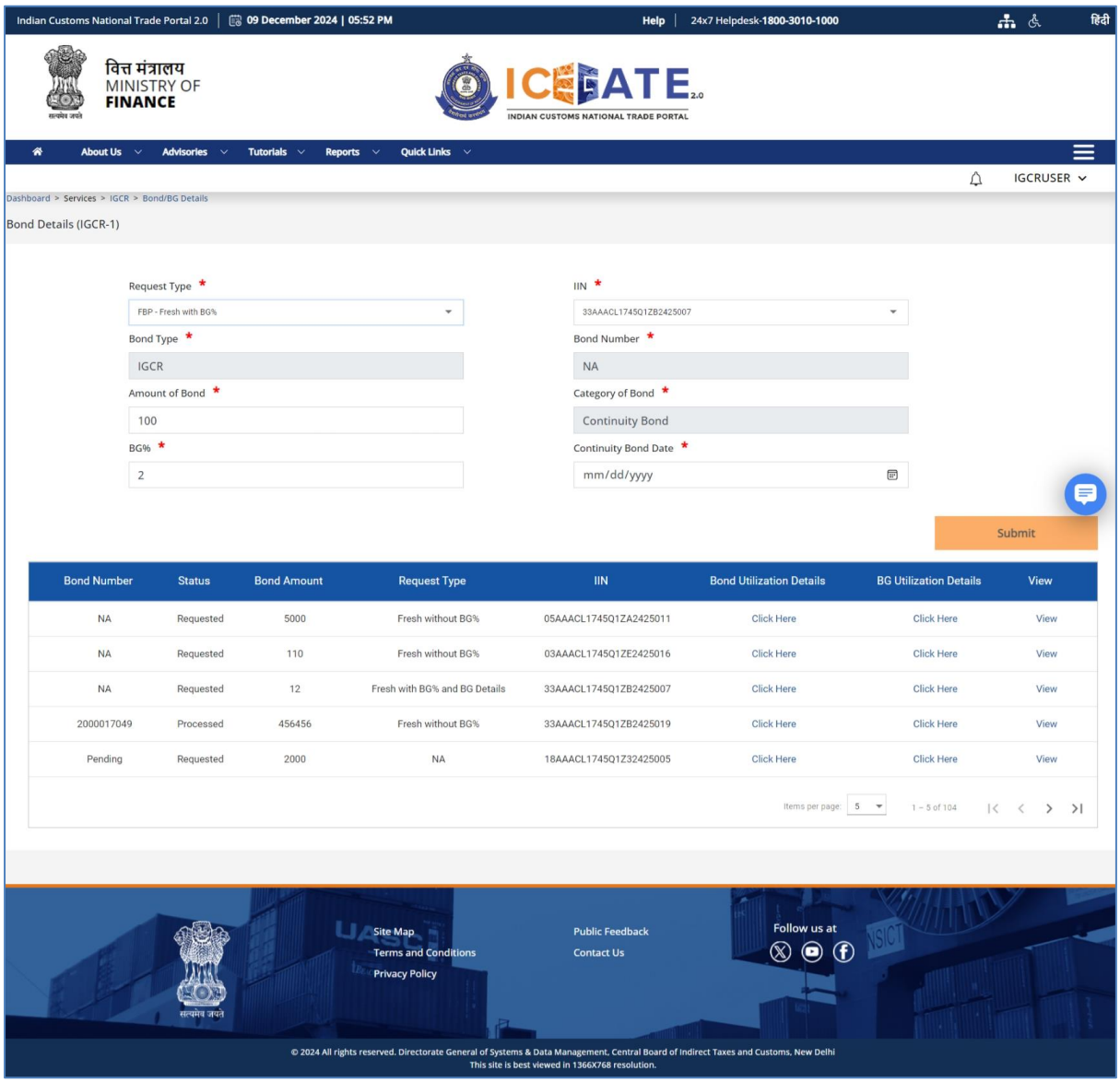


(d) When the user selects ‘Fresh with BG% and BG Details ' as the Request Type from the dropdown, they will be required to fill out the below form where ‘Bond Type’, ‘Bond Number’, and ‘Category of Bond’, will be auto populated by the system. The IGCR bond should have been submitted first in offline mode to the officer and after his acceptance and entry in the ICES, only then it will get auto populated here.

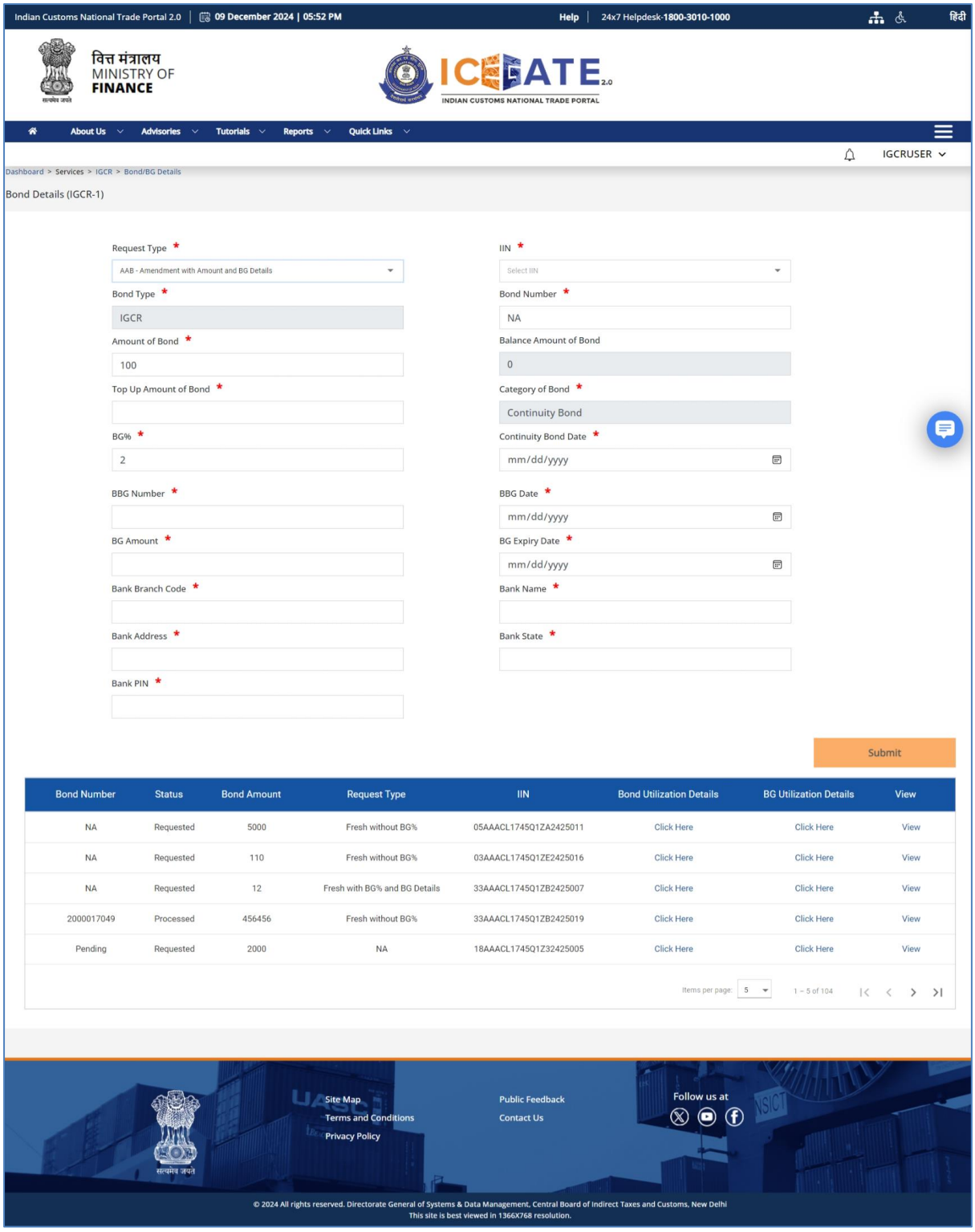


(e) When the user selects ‘Fresh with BG%' as the Request Type from the dropdown, they will be required to fill out the below form where ‘Bond Type’, ‘Bond

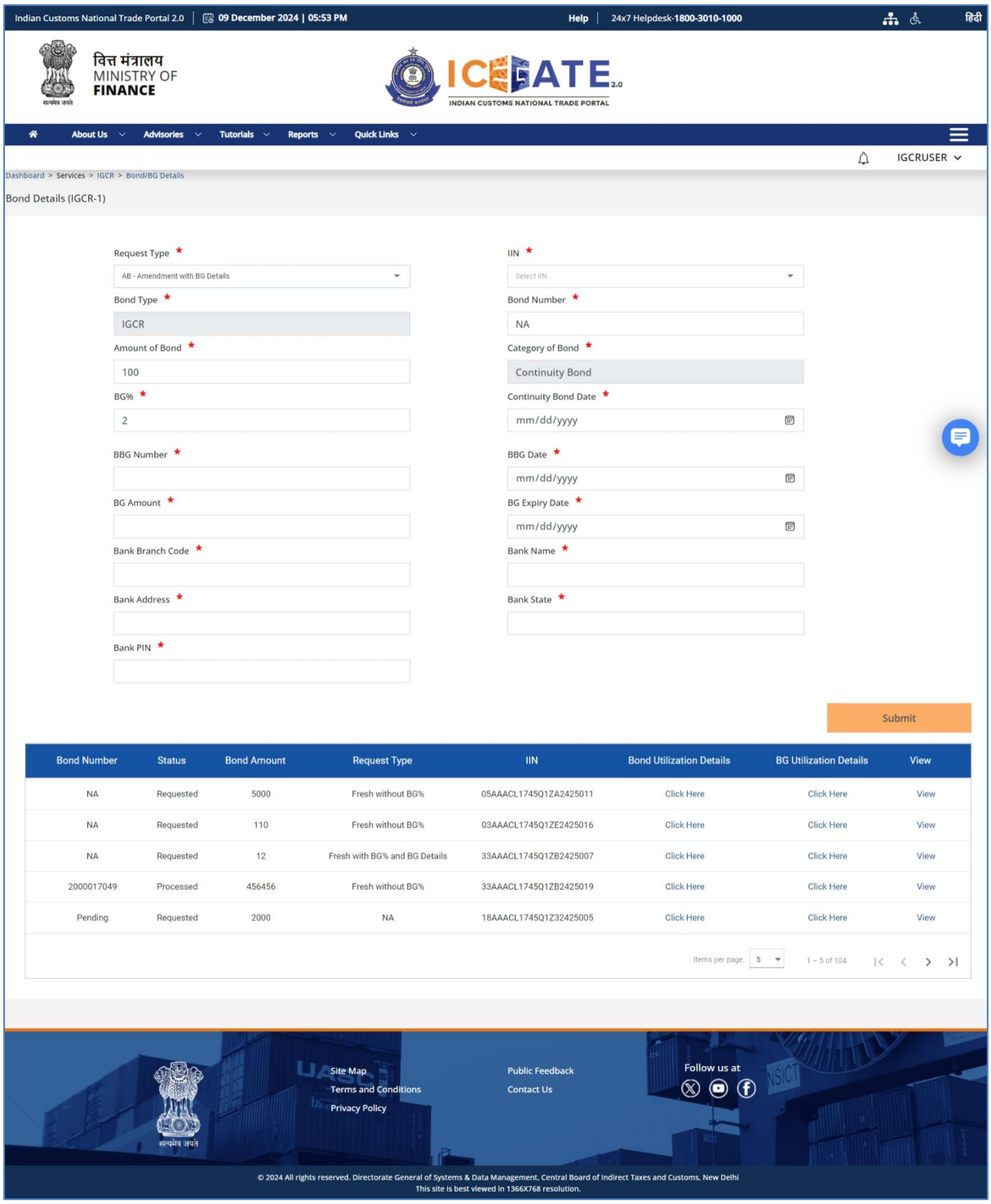
Number', and 'Category of Bond', will be auto populated by the system. The IGCR bond should have been submitted first in offline mode to the officer and after his acceptance and entry in the ICES, only then it will get auto populated here.



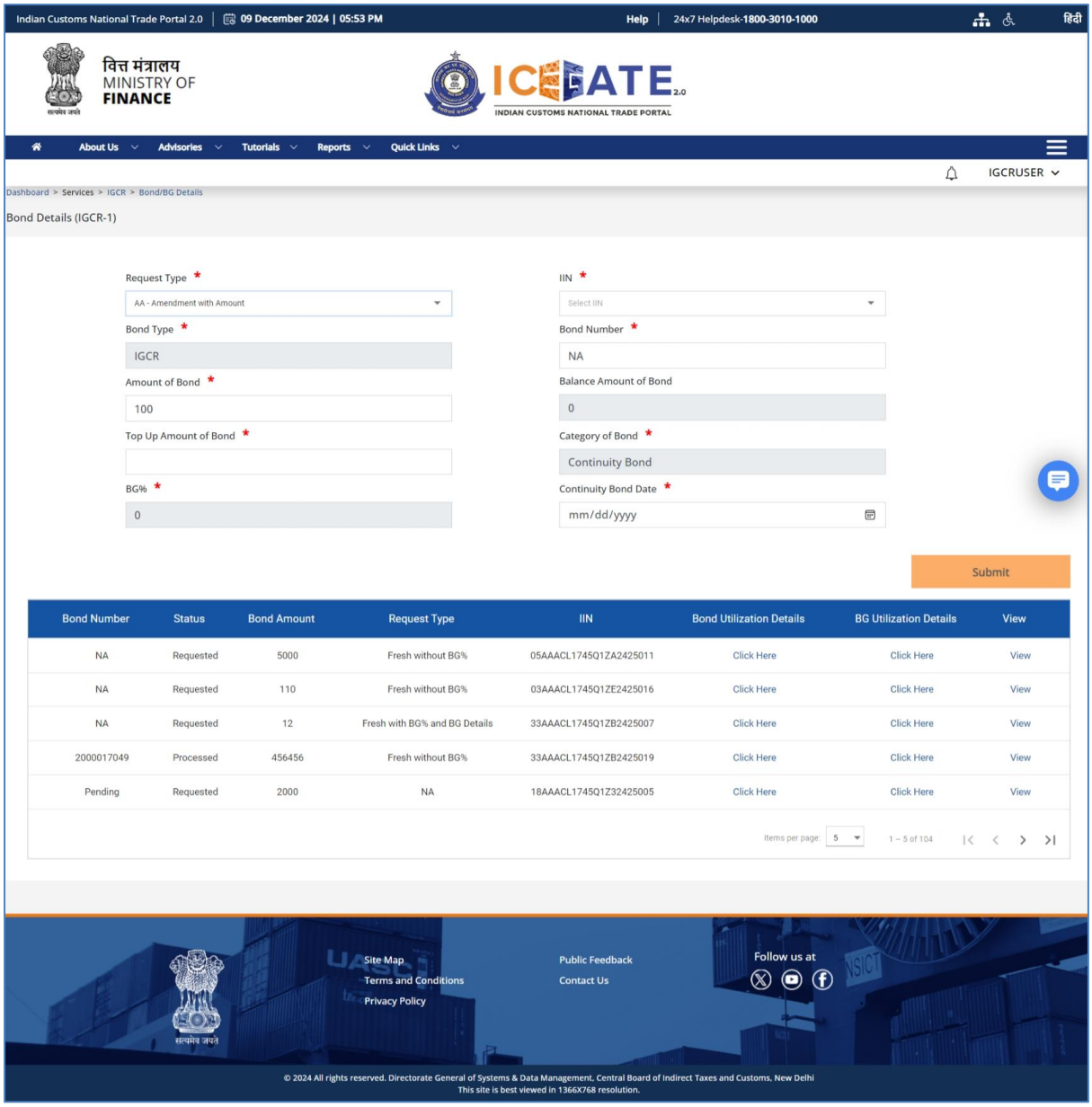
(f) When the user selects 'Amendment with Amount and BG Details ' as the Request Type from the dropdown, they will be required to fill out the below form where 'Bond Type', 'Balance Amount of Bond', and 'Category of Bond', will be auto populated by the system. The IGCR bond should have been submitted first in offline mode to the officer and after his acceptance and entry in the ICES, only then it will get auto populated here.



(g) When the user selects ‘Amendment with BG Details' as the Request Type from the dropdown, they will be required to fill out the below form where ‘Bond Type’, and ‘Category of Bond’, will be auto populated by the system. The 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 here.

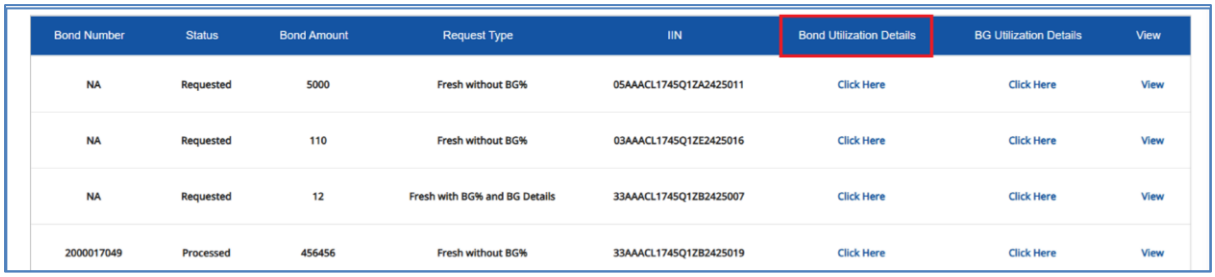


(h) When the user selects '**Amendment with Amount'** as the Request Type from the dropdown, they will be required to fill out the below form where 'Bond Type', 'Balance Amount of Bond', and 'Category of Bond', and 'BG%' will be auto populated by the system. The IGCR bond should have been submitted first in offline mode to the officer and after his acceptance and entry in the ICES, only then it will get auto populated here.



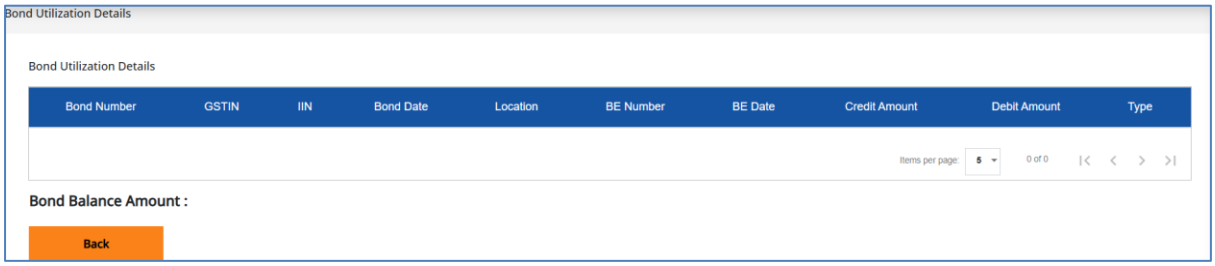
4.2 View Bond Utilization Details

(a) By clicking on the "**Click Here**" link, the user can view "**Bond Utilization Details**" based on the "Request Type" selection.



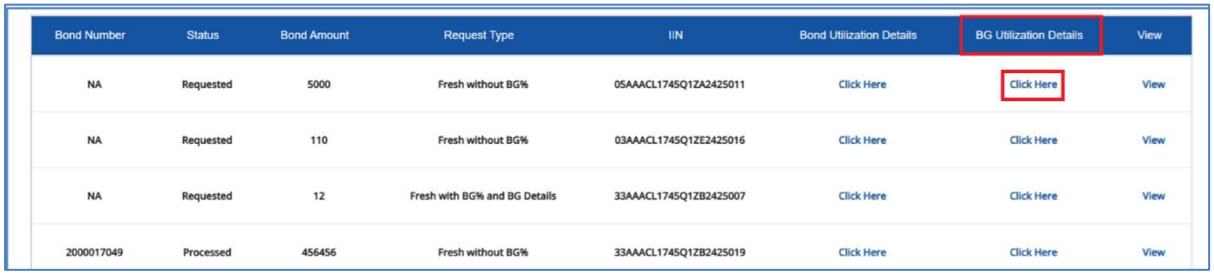
Bond Number	Status	Bond Amount	Request Type	IIN	Bond Utilization Details	BG Utilization Details	View
NA	Requested	5000	Fresh without BG%	05AAACL1745Q1ZA2425011	Click Here	Click Here	View
NA	Requested	110	Fresh without BG%	03AAACL1745Q1ZE2425016	Click Here	Click Here	View
NA	Requested	12	Fresh with BG%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

(b) When the above link is clicked, the "Bond Utilization Details" will appear in the format shown below.



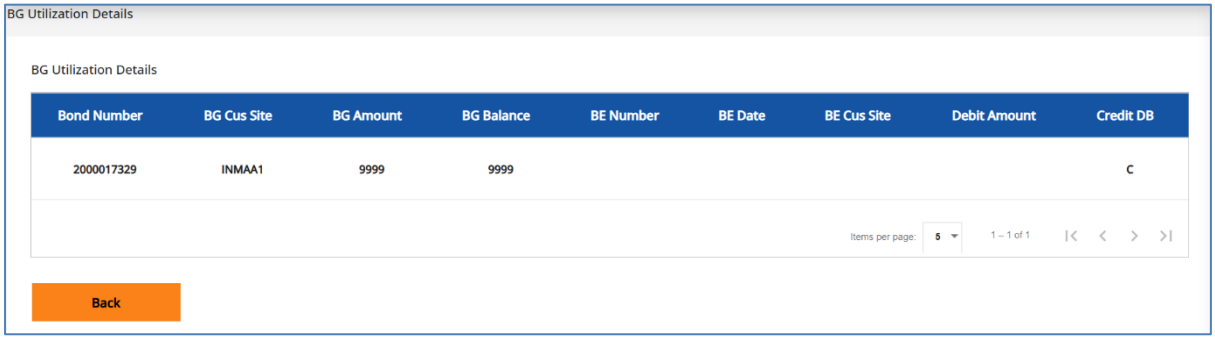
4.3 View BG Utilization Details

(a) By clicking on the "**Click Here**" link, the user can view "**BG Utilization Details**" based on the "Request Type" selection.



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

(b) On clicking the link above, the "**BG Utilization Details**" will be displayed in the following format.



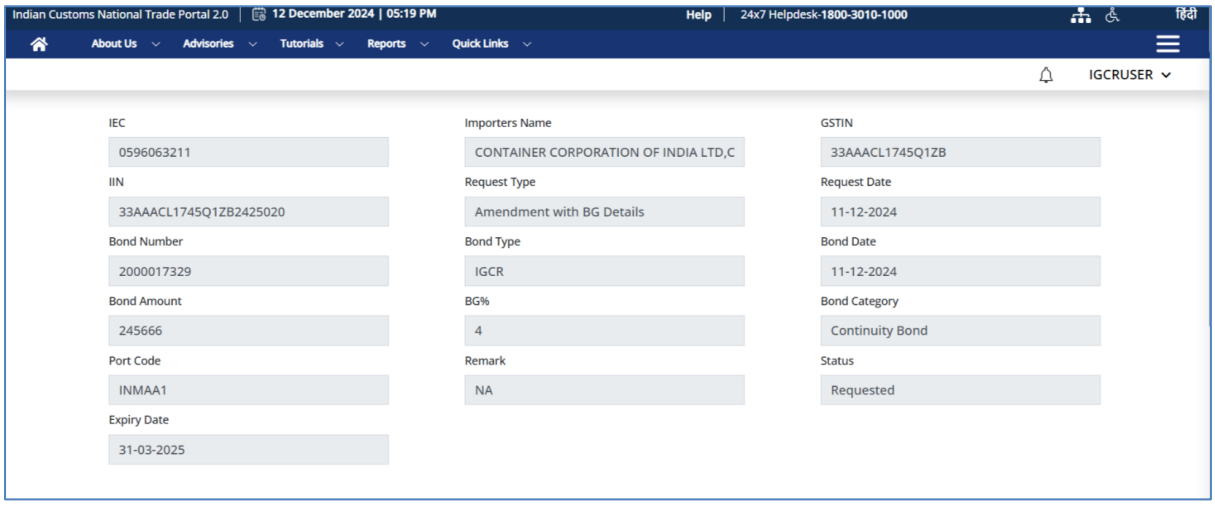
4.4 View Submitted Details

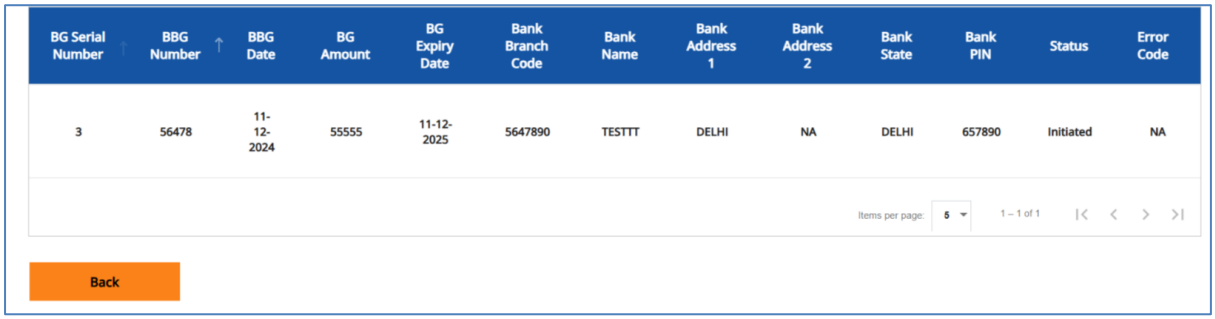
(a) The user can view the details of the submitted form by clicking on the "**View**" link.



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

(b) When the above link is clicked, the form details will appear in the format shown below.





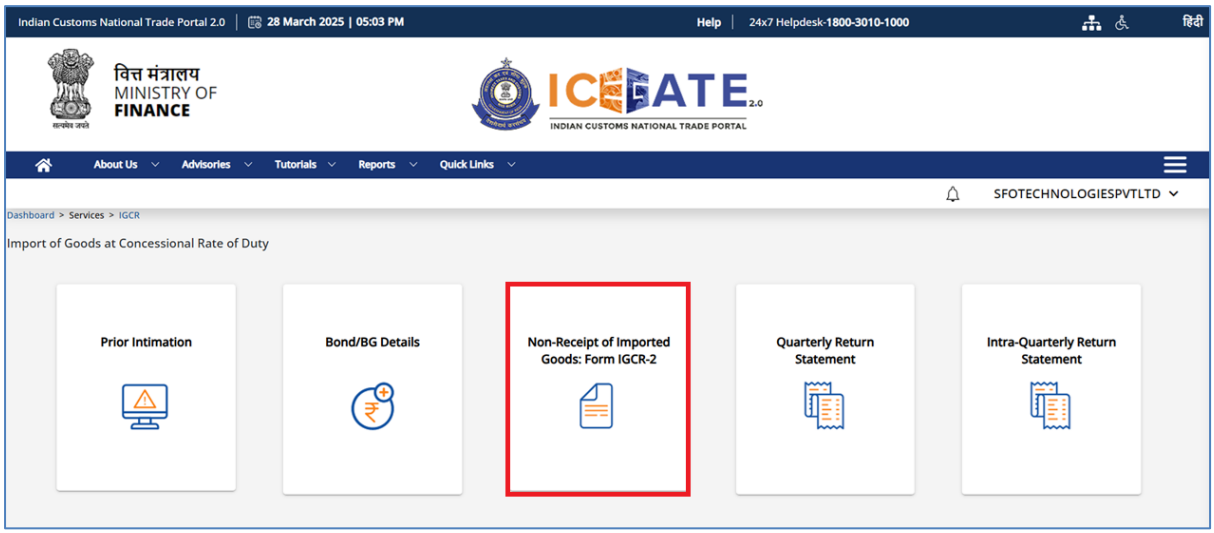
BG Serial Number	BBG Number	BBG Date	BG Amount	BG Expiry Date	Bank Branch Code	Bank Name	Bank Address 1	Bank Address 2	Bank State	Bank PIN	Status	Error Code
3	56478	11-12-2024	55555	11-12-2025	5647890	TESTTT	DELHI	NA	DELHI	657890	Initiated	NA

Items per page: 5 | 1 – 1 of 1

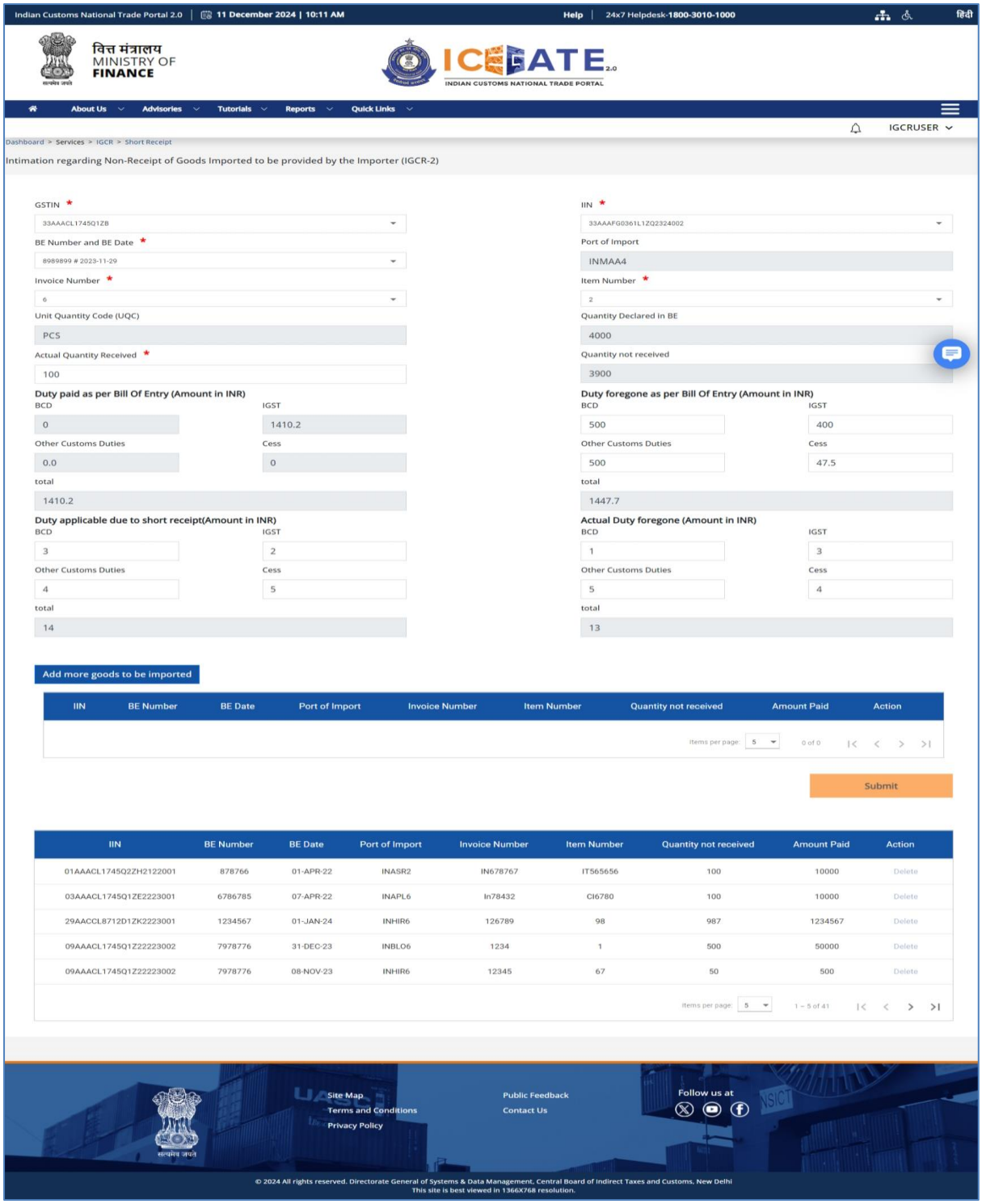
Back

5. Non-Receipt of Imported Goods- Form IGCR-2.

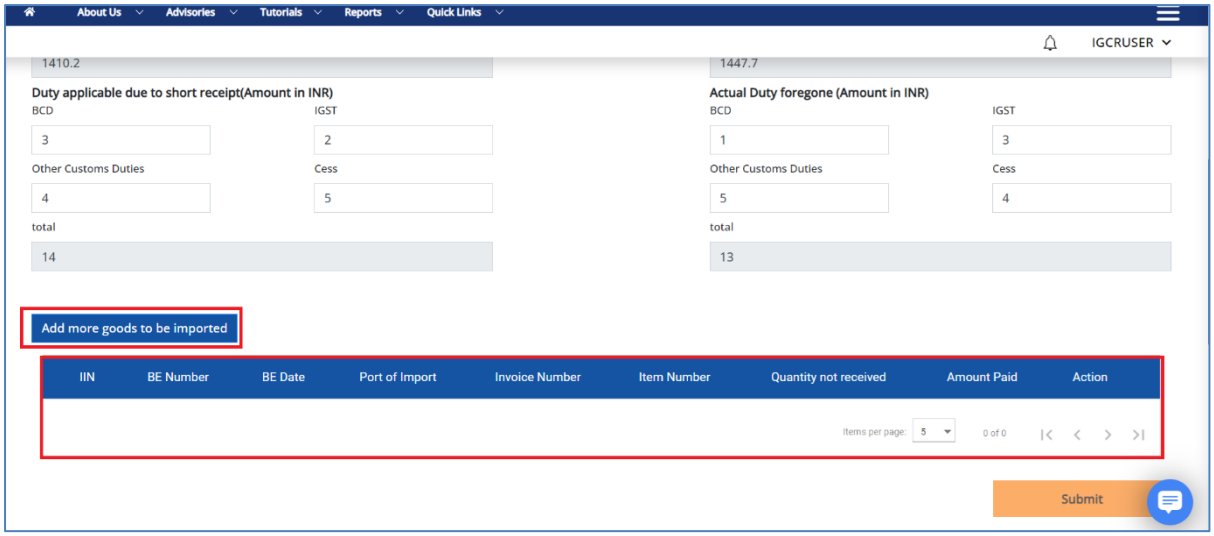
(a) The user can fill out the IGCR form-2 by choosing the option below.



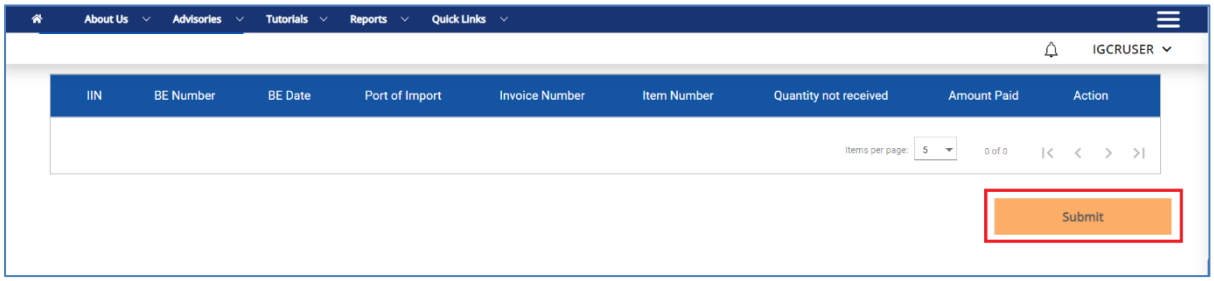
(b) The following form will be displayed by the system to complete the information about the non-receipt of goods. These details have to be entered line item wise against each invoice, wherever there is a short receipt. Some of the details will be auto fetched from the back end and populated in the webform. Total Duty forgone amount will be fetched by the system and the user can enter optional fields (BCD forgone, IGST forgone, Cess forgone and other Customs duty forgone). In case the user does not know the value for BCD forgone, IGST forgone, Cess forgone and other Customs duty forgone then values can be entered as “0”.



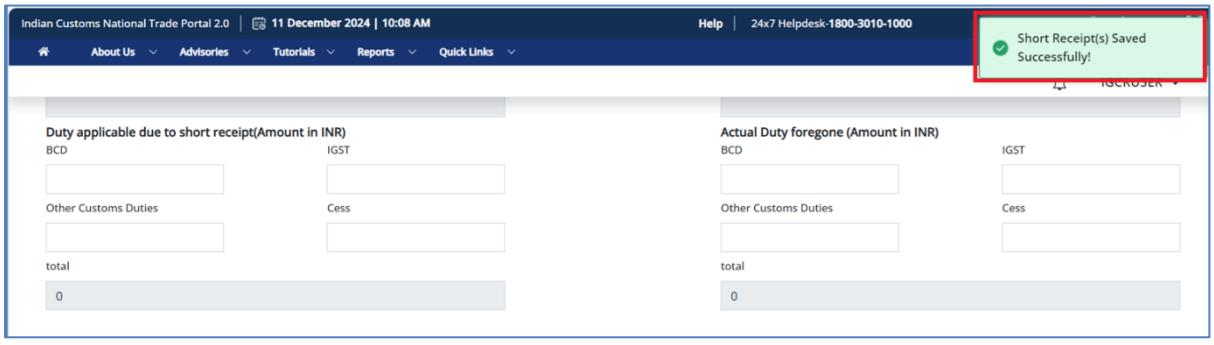
(c) Once the **<Add more goods to be imported>** button is clicked, the form details will be added in the format below to add more BE or line items where there is short receipt:



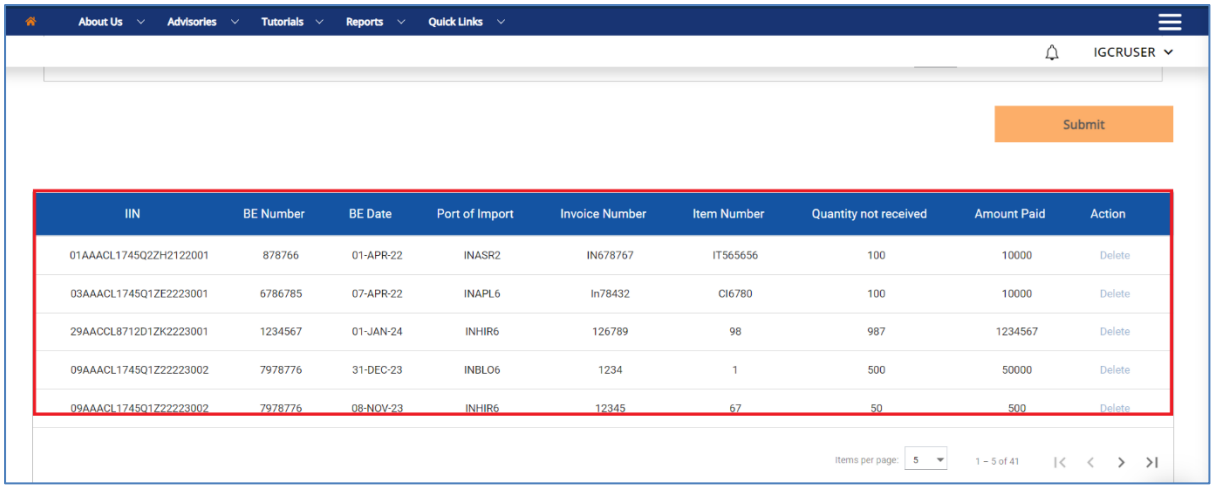
The system will enable the <**Submit**> button once the details have been added.



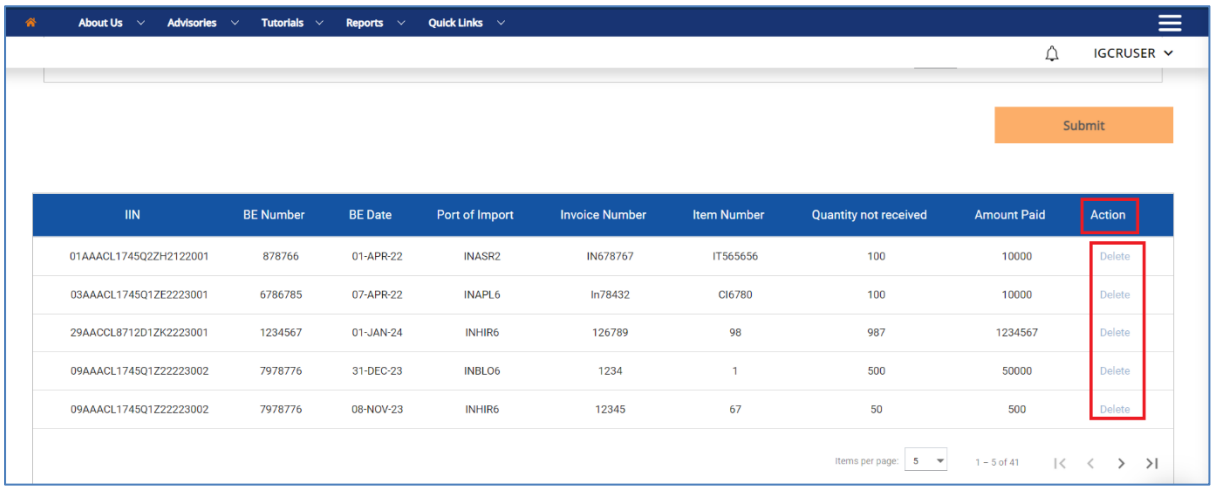
(d) The message "**Short Receipt (s) saved successfully**" appears on the screen when the user presses the submit button.



(e) Once the user has successfully submitted the form details, it will automatically be filled in the format below.

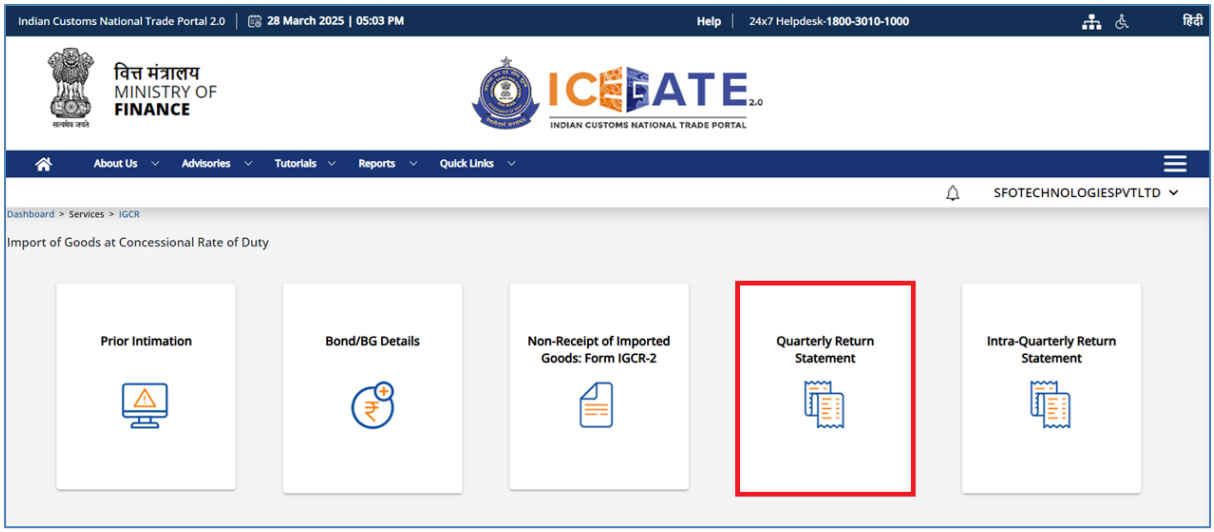


(f) The user can remove the saved information by using the "**Delete**" link located in the "**Action**" column.



6. Quarterly Return Statement- Form IGCR 3

(a) For each IIN, a separate Quarterly return will be required to be filed by the user in the Form IGCR – 3, before 10th of the next month succeeding the quarter. On clicking the icon "**Quarterly Return Statement**" by the user on the IGCR module, the user will be directed towards a Webform to declare the information about the goods imported, utilized, re-exported or cleared for home consumption.



The quarterly returns will be referred to as-

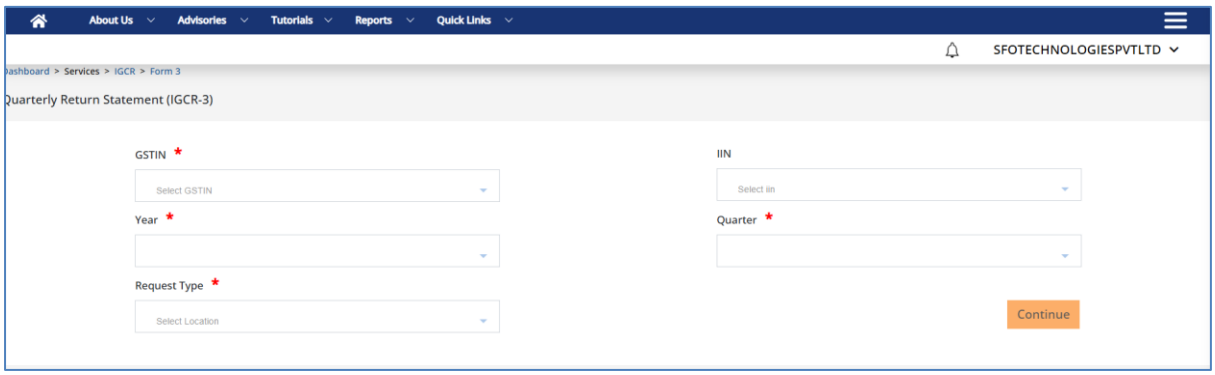
S. No.	Quarter Type	Duration of Quarter
1.	Q1	January – March
2.	Q2	April – June
3.	Q3	July – September
4.	Q4	Oct- December

It may be taken note that quarterly returns have to be submitted consecutively and form 3 return for next quarter cannot be submitted without filling return for previous quarters. This restriction is not applicable for first return of period January to march, 2025 as previous returns can be manual and were monthly returns.

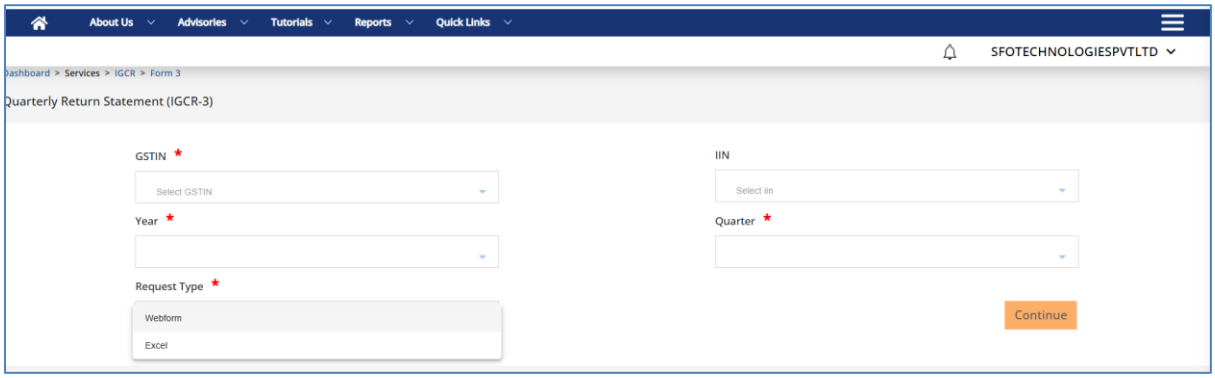
(b) On selecting "**Quarterly Return Statement**" on the IGCR module, the following Webform will be displayed Where the user can file a Quarterly Return Statement by selecting one of the two options below:

(a) Webform

(b) Excel



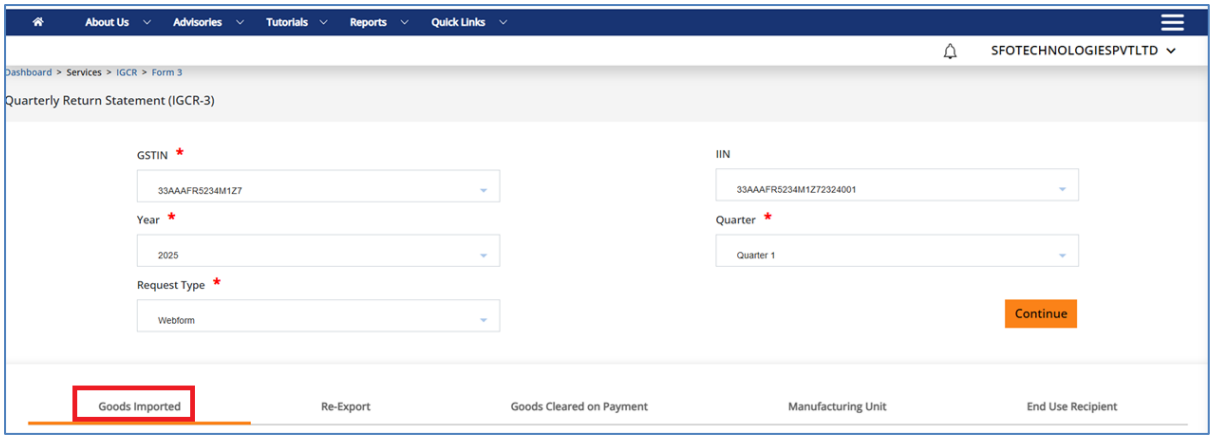
The user has to enter requisite details from the drop-down menu in GSTIN and IIN. The year will be auto selected as 2025 for the first year. He can select webworm or excel in request type to fill the return.



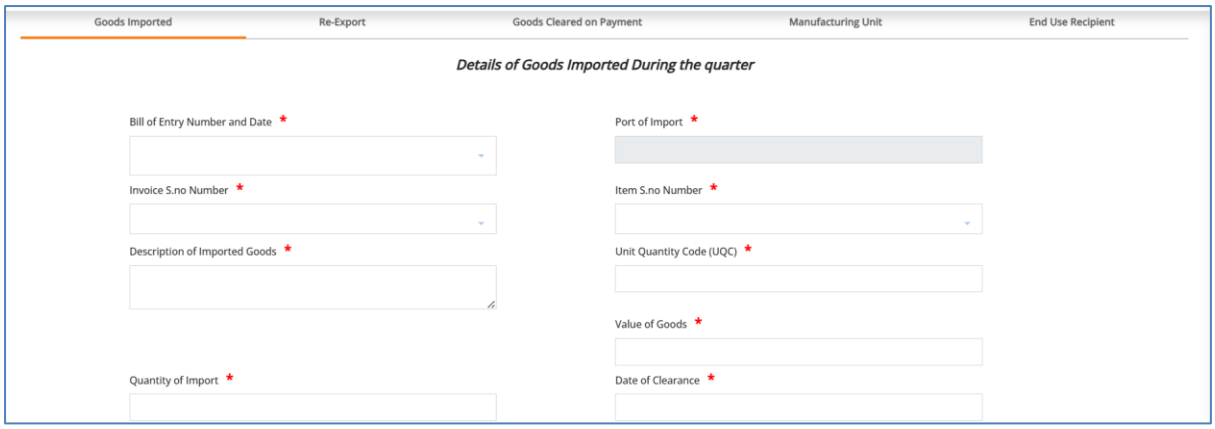
6.1 When Request Type is Webform.

6.1.1 Good Imported

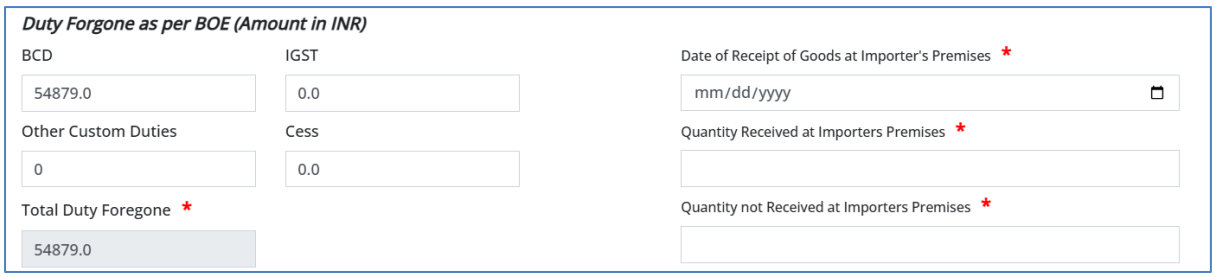
(a) Click the <**Continue**> button.



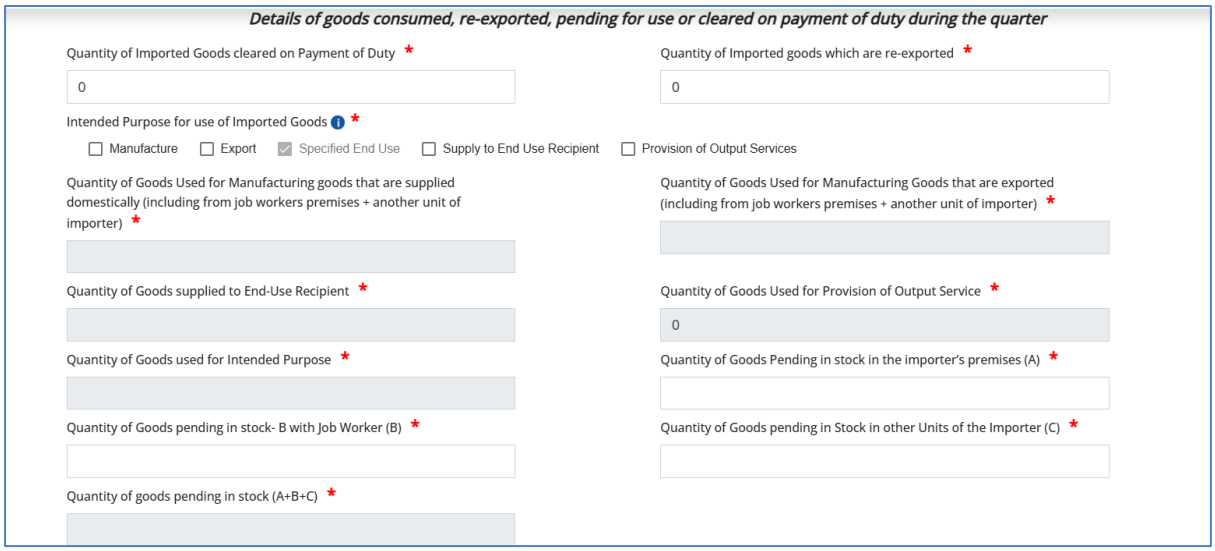
(b) The user will then need to complete the " **Details of all goods imported during the quarter"** form against an IIN. These details have to be entered BE and line item wise against each invoice, which will appear as under. Some of the details will be auto fetched from the back end and populated in the webform. Further, some of the fields will be auto populated on basis of 3A return (intra quarterly return) submitted by the user for that quarter.



(c) Total Duty forgone amount will be fetched by the system and the user can optionally enter fields (BCD forgone, IGST forgone, Cess forgone and other Customs duty forgone). In case the user does not know the value for BCD forgone, IGST forgone, Cess forgone and other Customs duty forgone then values can be entered as “0”.



(d) The user will then need to complete the "Details of all goods imported and consumed, re-exported, pending for use or cleared on payment of duty during the Quarter" for each lines item wise (for each item and invoice under that BE), which will appear as under:



(e) The user has to first choose if imported goods have been cleared on payment of duty or re-exported. Then he has to choose one or more of the following options for "Intended Purpose for use of Imported Goods": Manufacturing (if imported goods have been used for manufacturing and then cleared domestically), Export (if imported goods have been used for manufacturing and then cleared for export), Supply to End Use Recipient (if imported goods have been supplied to end used recipient), or Provision of Output Services (if 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 *
0

Quantity of Imported goods which are re-exported *
0

Intended Purpose for use of Imported Goods *
☑ Manufacture ☐ Export ☑ Specified End Use ☐ Supply to End Use Recipient ☐ 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) *

Quantity of Goods supplied to End-Use Recipient *

Quantity of Goods Used for Provision of Output Service *
0

Quantity of Goods used for Intended Purpose *

Quantity of Goods Pending in stock in the importer's premises (A) *

Quantity of Goods pending in stock- B with Job Worker (B) *

Quantity of Goods pending in Stock in other Units of the Importer (C) *

Quantity of goods pending in stock (A+B+C) *

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 *
0

Quantity of Imported goods which are re-exported *
0

Intended Purpose for use of Imported Goods *
☐ Manufacture ☑ Export ☑ Specified End Use ☐ Supply to End Use Recipient ☐ 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) *

Quantity of Goods supplied to End-Use Recipient *

Quantity of Goods Used for Provision of Output Service *
0

Quantity of Goods used for Intended Purpose *

Quantity of Goods Pending in stock in the importer's premises (A) *

Quantity of Goods pending in stock- B with Job Worker (B) *

Quantity of Goods pending in Stock in other Units of the Importer (C) *

Quantity of goods pending in stock (A+B+C) *

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 *
0

Quantity of Imported goods which are re-exported *
0

Intended Purpose for use of Imported Goods *
☐ Manufacture ☐ Export ☑ Specified End Use ☑ Supply to End Use Recipient ☐ 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) *

Quantity of Goods supplied to End-Use Recipient *

Quantity of Goods Used for Provision of Output Service *
0

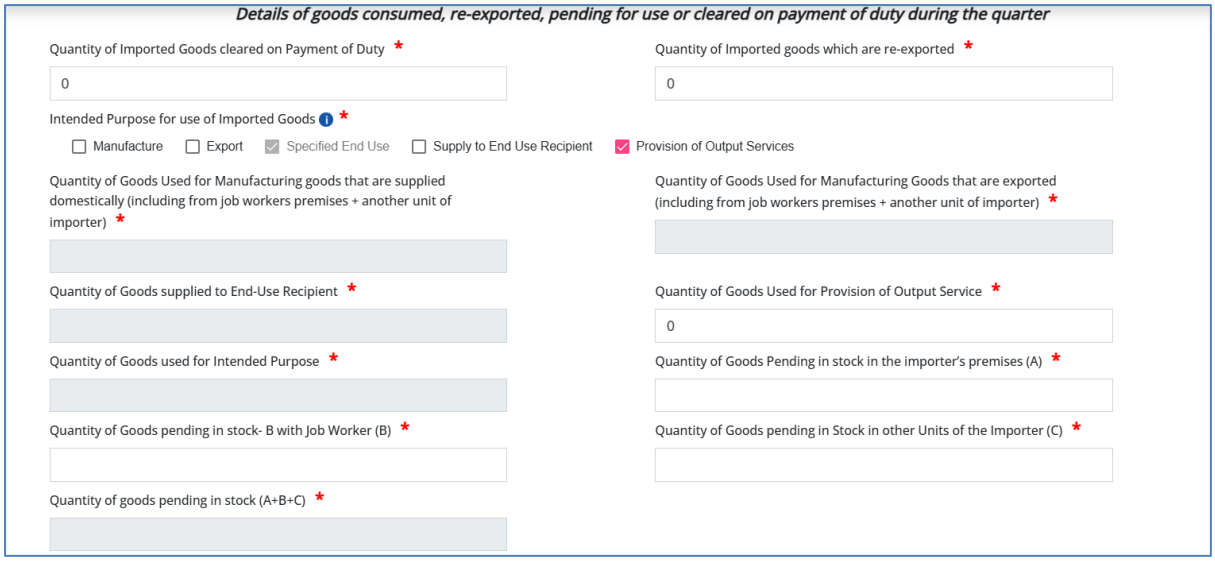
Quantity of Goods used for Intended Purpose *

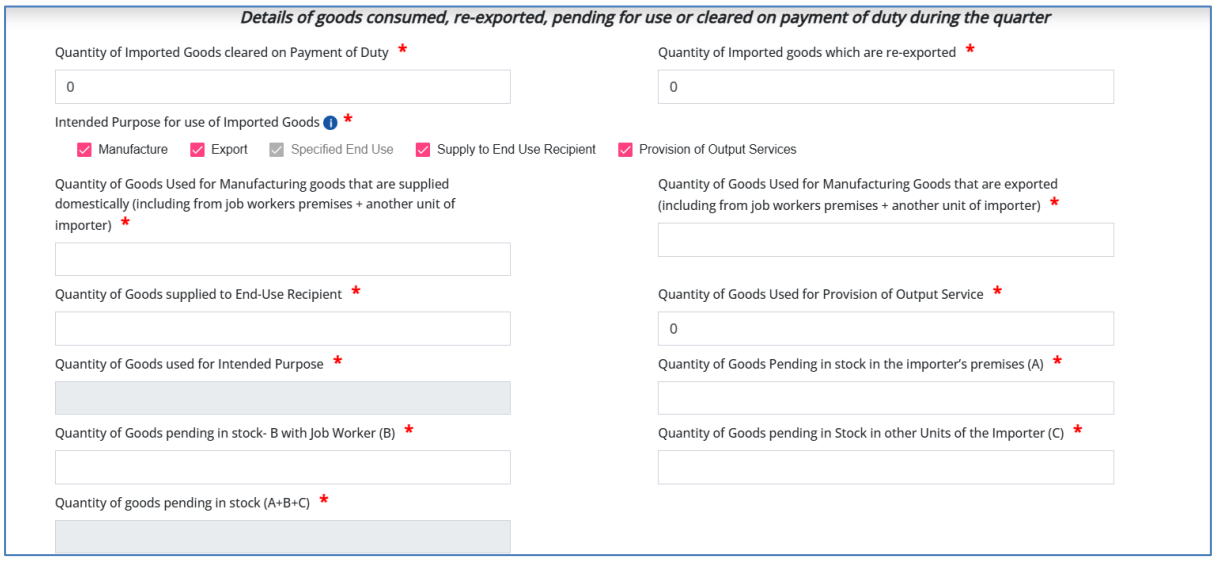
Quantity of Goods Pending in stock in the importer's premises (A) *

Quantity of Goods pending in stock- B with Job Worker (B) *

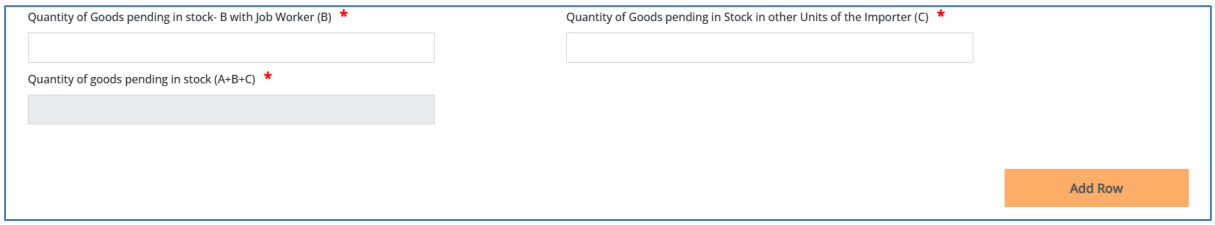
Quantity of Goods pending in Stock in other Units of the Importer (C) *

Quantity of goods pending in stock (A+B+C) *





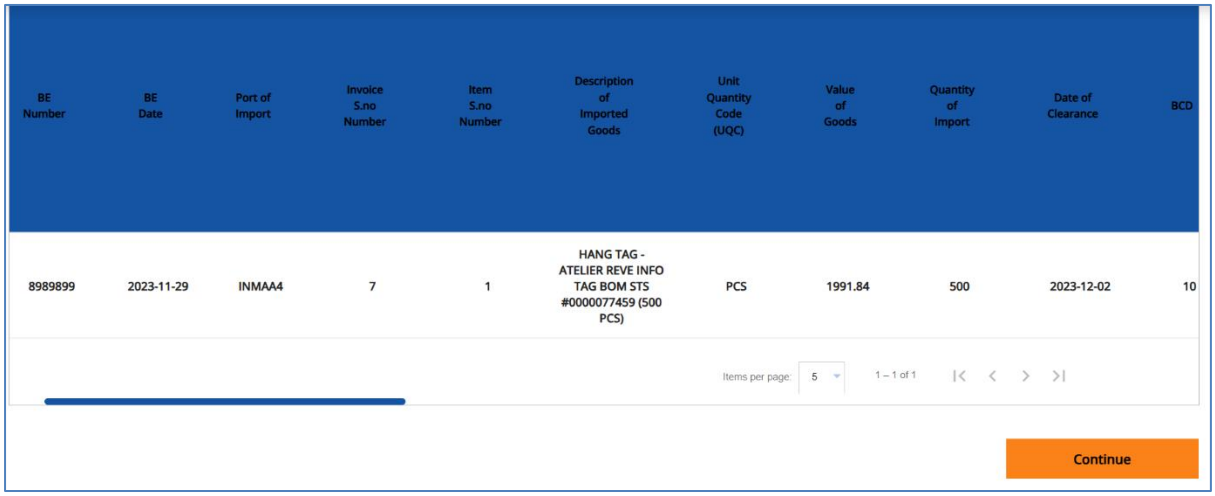
(f) Quantity of goods used for intended purpose will get auto populated as sum of (i) quantity of goods used for manufacturing for domestic supply/ export + (ii) quantity supplied to end use recipient + (iii) quantity used for provision of provision of output service.



(g) After filling in the details in IGCR form 3, the user will click the <**Add Row**> button to add the submitted details to the table for adding lines and invoices of that Bill of entry as well as other Bill of entries imported under that IIN.

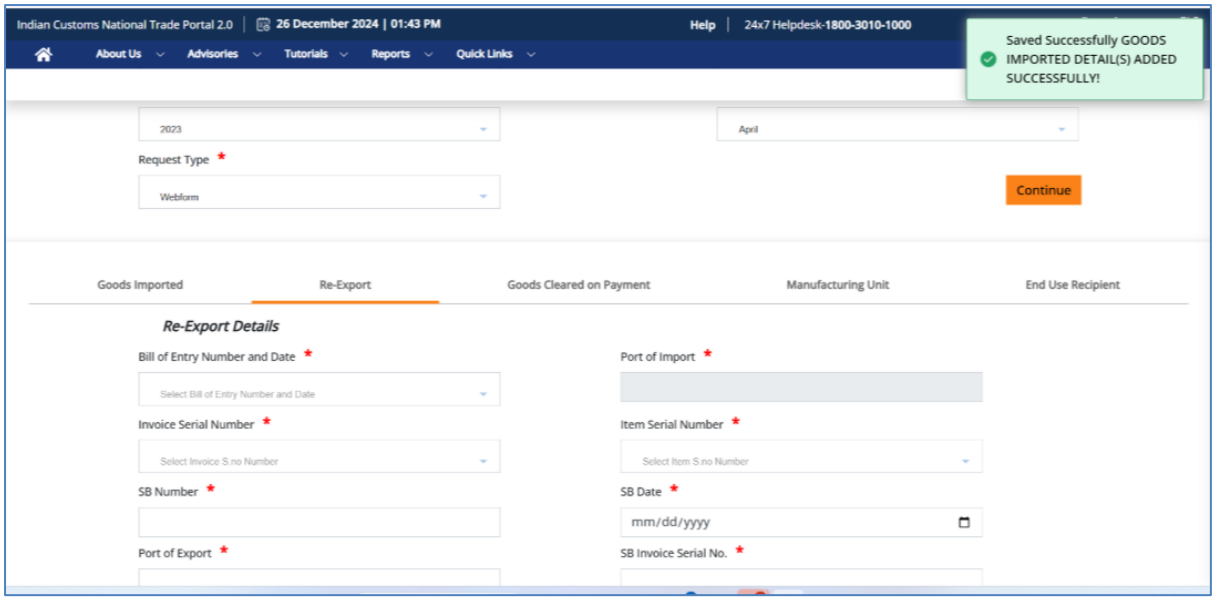


(h) The user will be allowed to add more details of goods imported and consumed, re-exported, pending for use or cleared on payment of duty during the quarter by clicking <Add Row> button for imported goods which are consumed". Additionally, the details filled by the user in Form IGCR-3A **during the quarter for which Form IGCR-3 is being filed, will also be visible to the user in the form of added rows.**



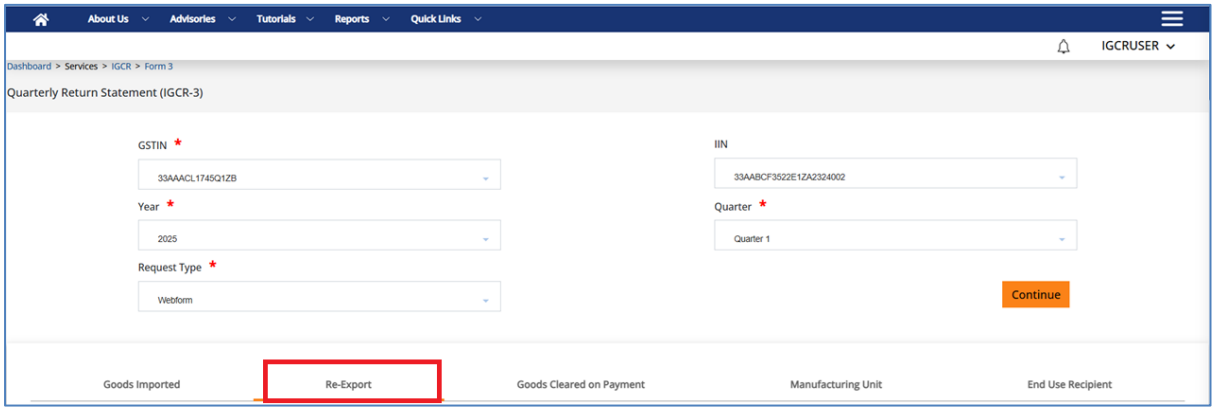
(i) The user will click the <**Continue**> button after adding the details to the table above.

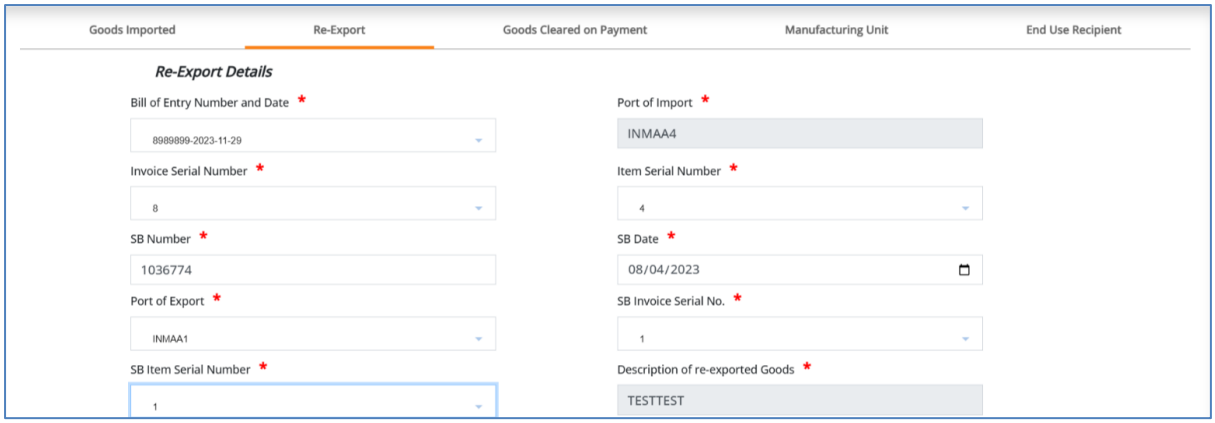
(j) When the user clicks the <Continue> button, the system will show the message **"Saved Successfully GOOD IMPORTED DETAIL(S) ADDED SUCCESSFULLY"** and the user will move to fill out the details for the next tab 'Re-Export'.



6.1.2 Re-Export

(a) The user will then need to complete the "**Re-Export**" details against an IIN. These details have to be entered line item and invoice wise against each BE, which will appear as under. Some of the details will be auto fetched from the back end and populated in the webform.

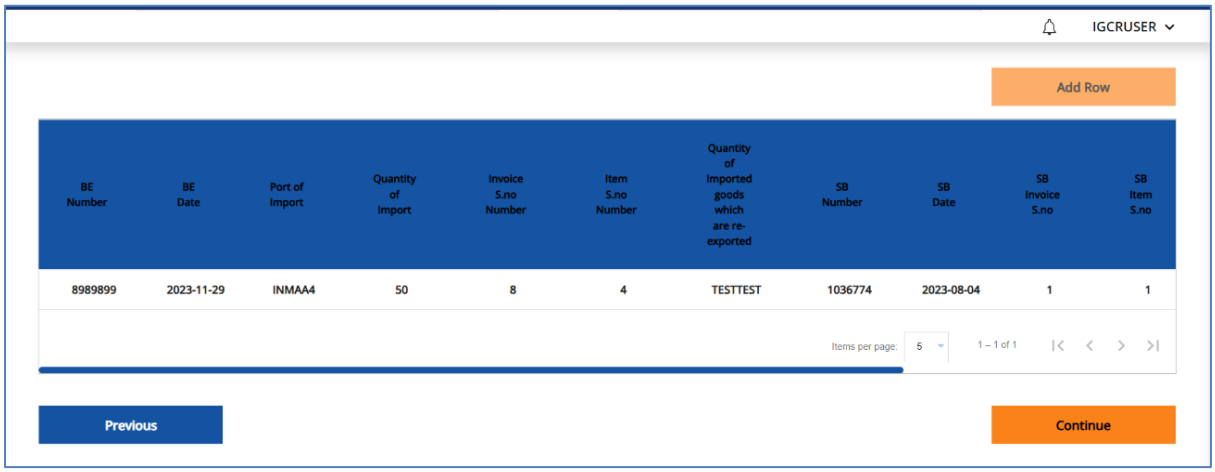




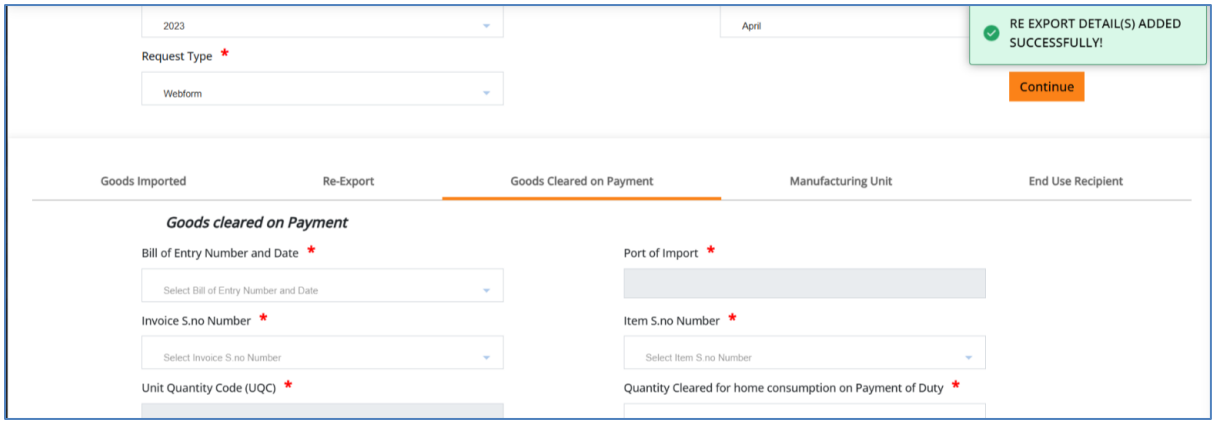
(b) The SB details will have to be entered by the user by which the imported goods were re-exported. It should be taken note that this tab is only for re-export of same goods which were imported and not for exported goods manufactured out of imported goods. The user can add details of re-exported goods during the quarter by clicking <**Add Row**> button in the table below.



(c) The user will click the <**Continue**> button after adding the details to the table.

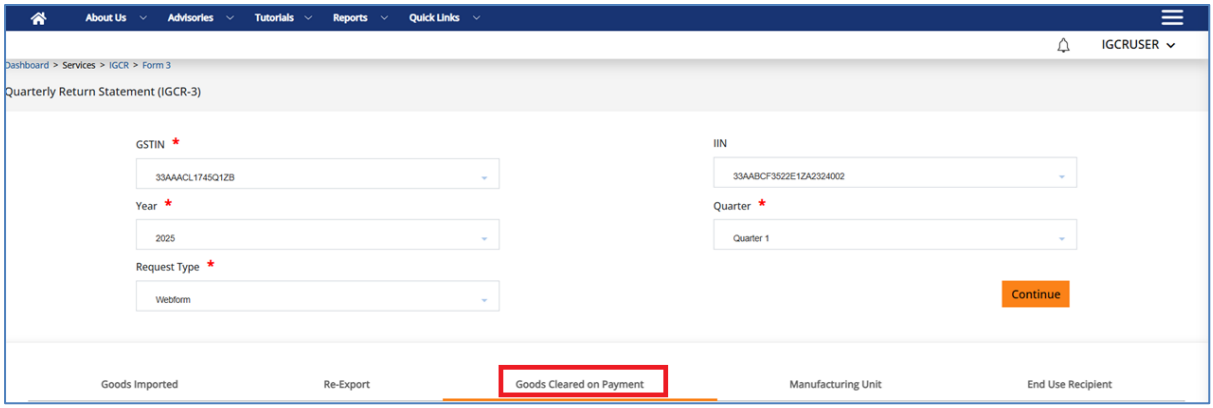


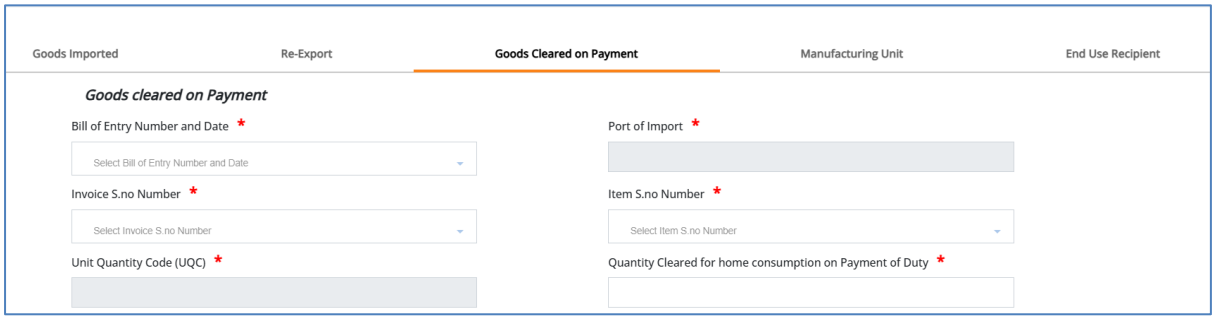
(d) When the user clicks the <Continue> button, the system will show the message **"RE EXPORT DETAIL(S) ADDED SUCCESSFULLY"** and the user will move to fill out the details for the next tab ‘Goods Cleared on Payment’.

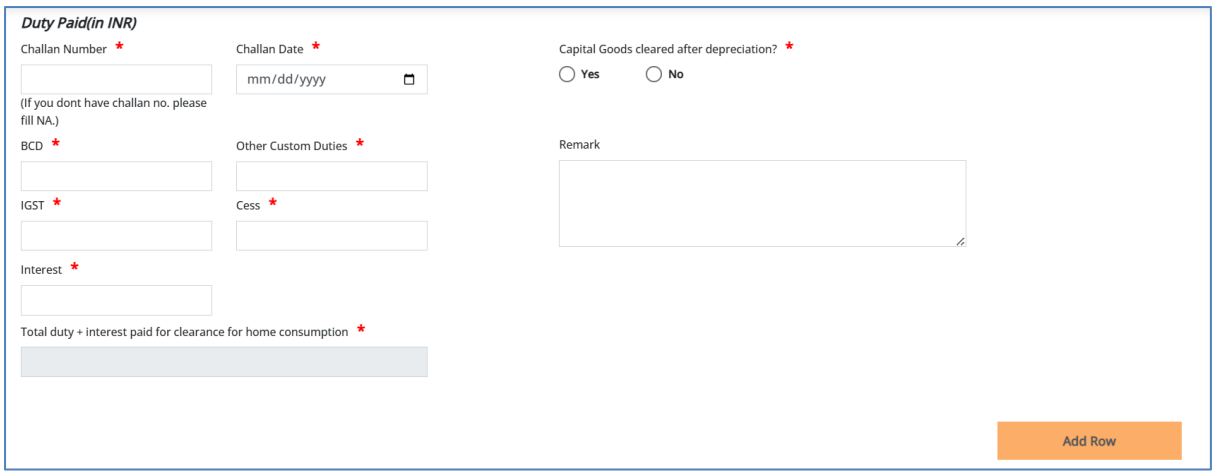


6.1.3 Goods Cleared on Payment

(a) The user will then need to complete the "**Goods Cleared on Payment "** details against an IIN. This tab is for imported goods cleared on payment of duty in DTA and not for the manufactured goods cleared in DTA. These details have to be entered line item wise against each invoice, which will appear as under. Some of the details will be auto fetched from the back end and populated in the webform.

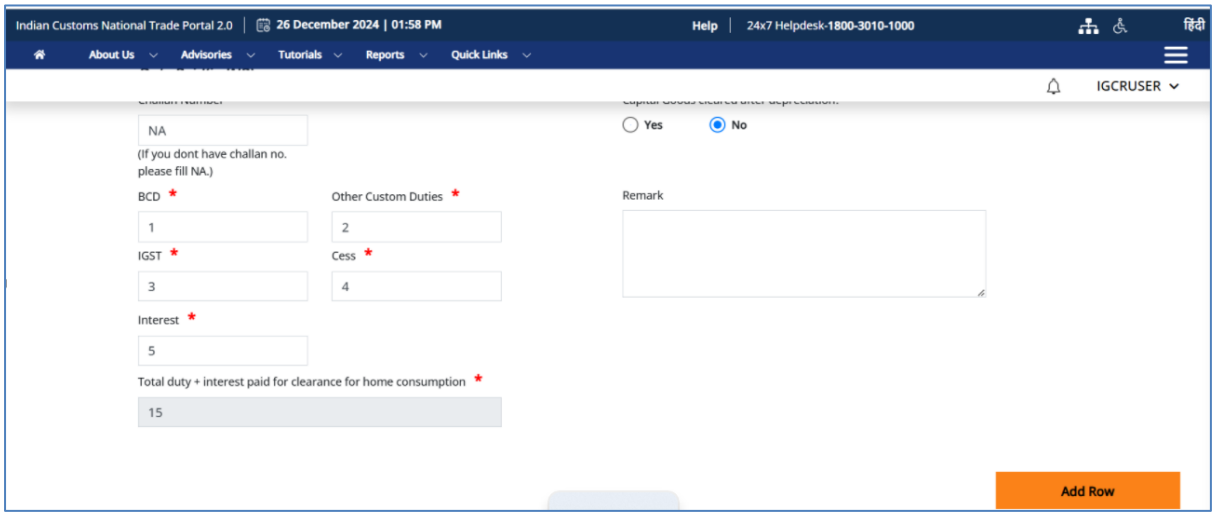




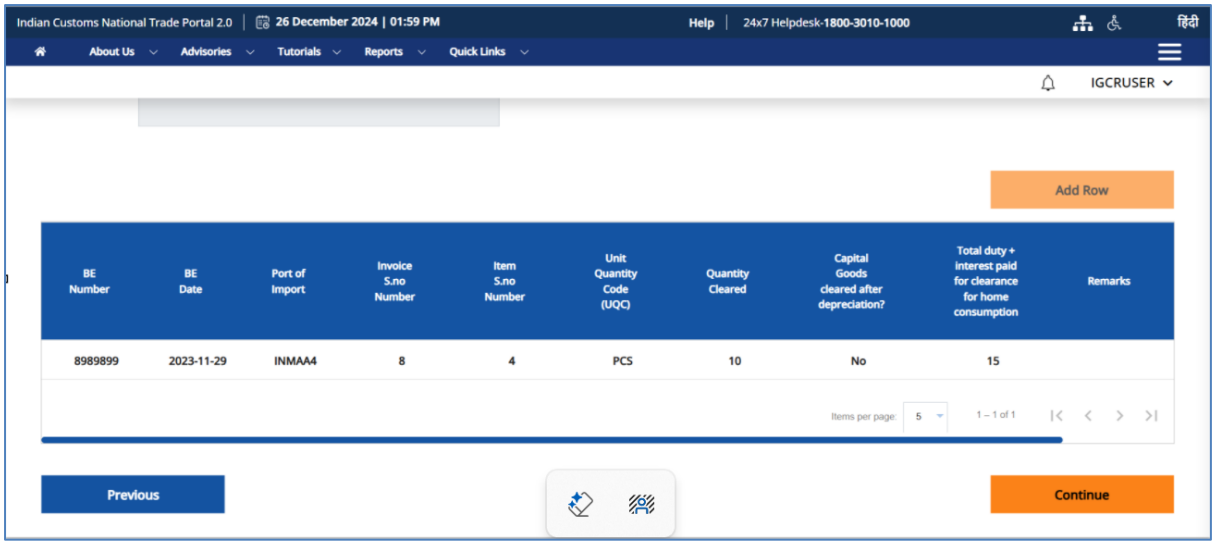


In case of Capital Goods, if the duty payable is NIL (as depreciated value after specified period becomes NIL) then challan number can be added as NA, else duty payment particulars and challan details have to be submitted for goods cleared on payment of duty.

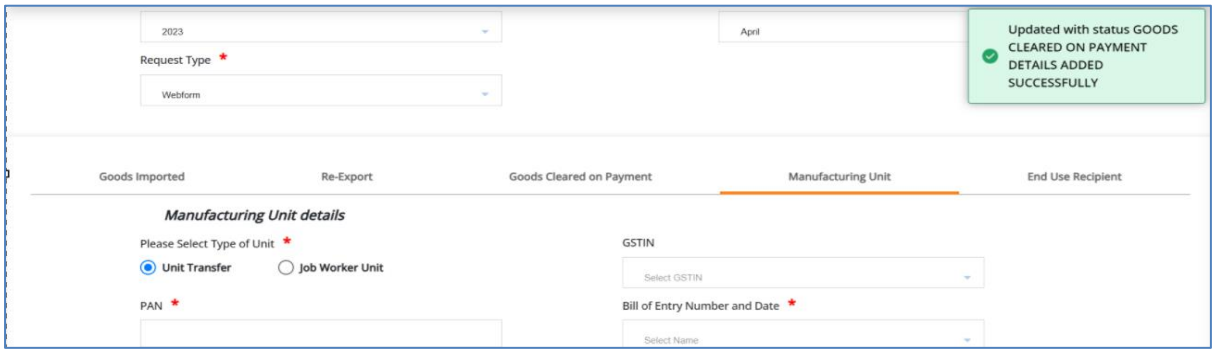
(b) The user can add details of Goods cleared on Payment during the quarter by clicking <**Add Row**> button in the table below.



(c) The user will click the <**Continue**> button after adding the details to the table.

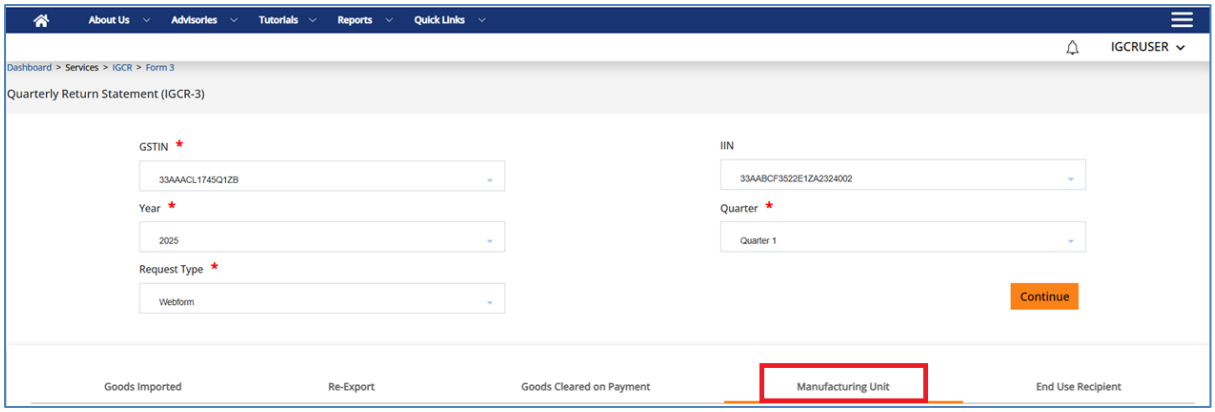


(d) When the user clicks the <Continue> button, the system will show the message **"Updated with status Goods Cleared on PAYMENT DETAILS ADDED SUCCESSFULLY"** and the user will move to fill out the details for the next tab 'Goods Cleared on Payment'.

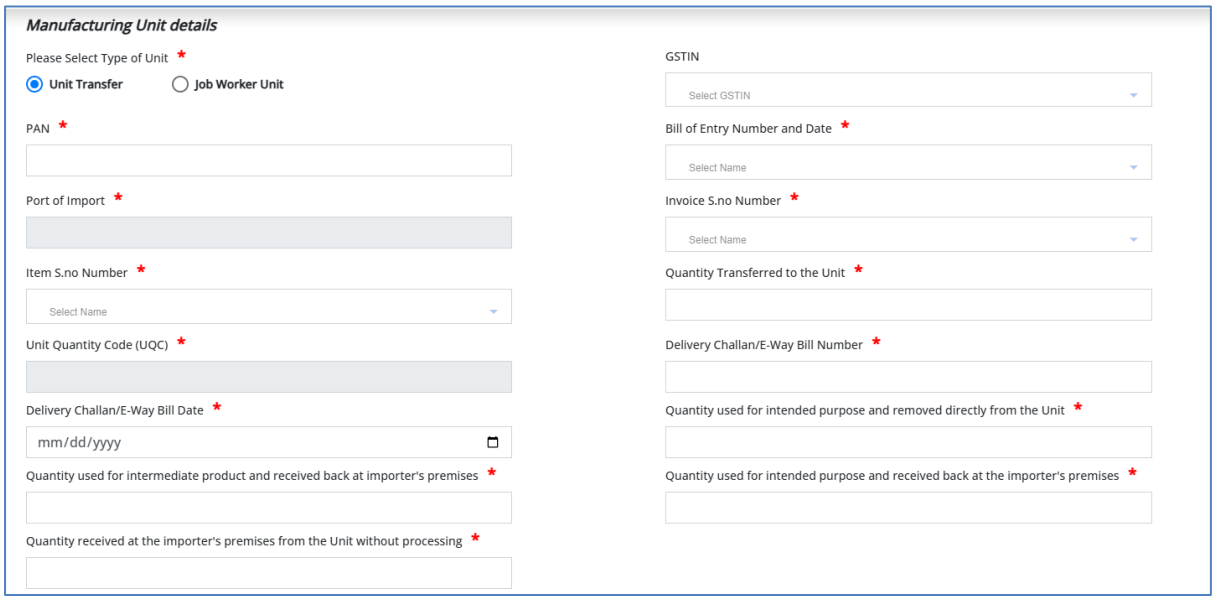


6.1.4 Manufacturing Unit

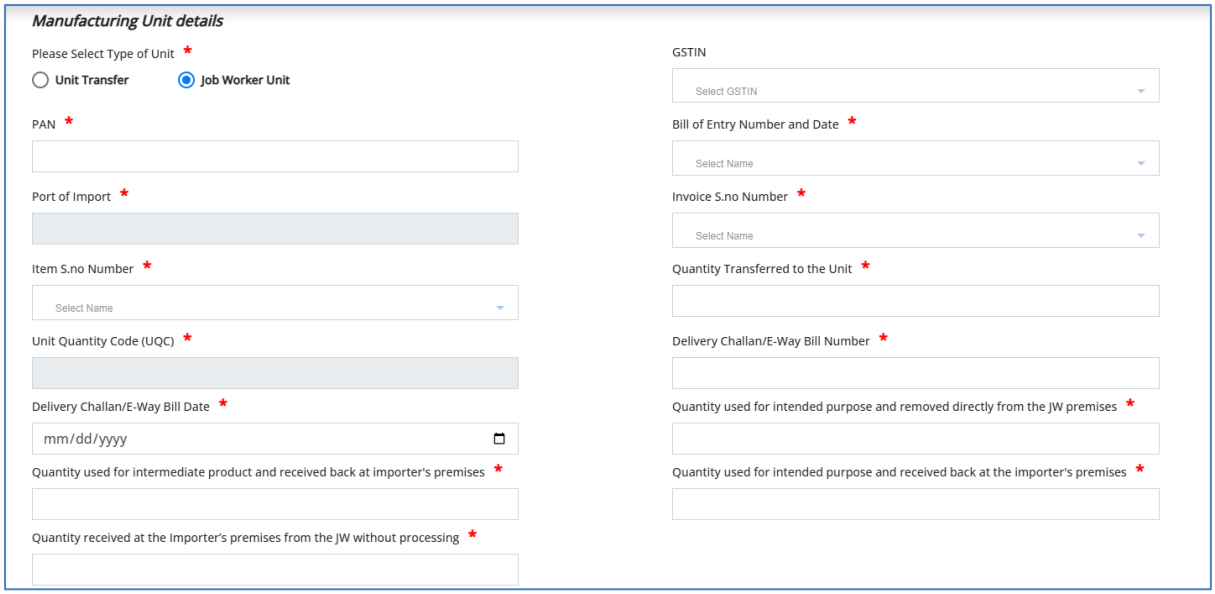
(a) The user will then need to complete the "**Manufacturing Unit**" details against an IIN. In this tab, user has to fill the details of imported goods cleared to job worker unit or inter unit transfer for intended purpose. The goods which are consumed in the premises of importer are not to be added here. These details have to be entered line item wise against each invoice, which will appear as under. Some of the details will be auto fetched from the back end and populated in the webform.



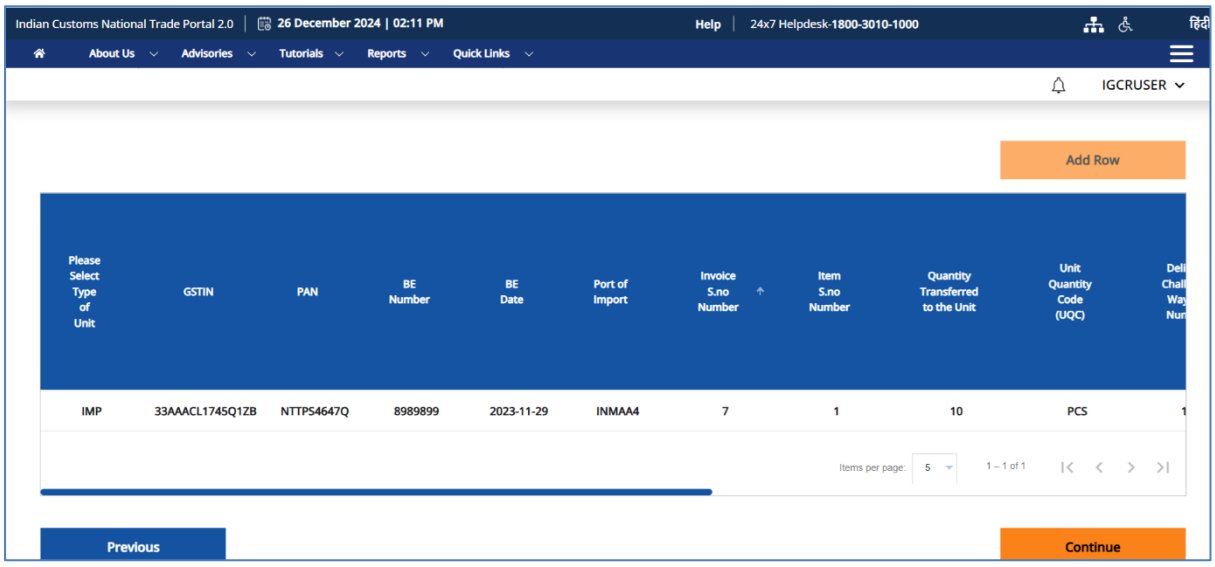
(b) When the user selects the type of unit as 'Unit Transfer', the system will display the following Form with option of transfer to job worker or unit transfer. He can select both the purposes by selecting add row.



(c) When the user selects the type of unit as 'Job Worker Unit', the system will display the following form details. The GSTIN field is non mandatory, but user has to enter PAN of the job worker unit:

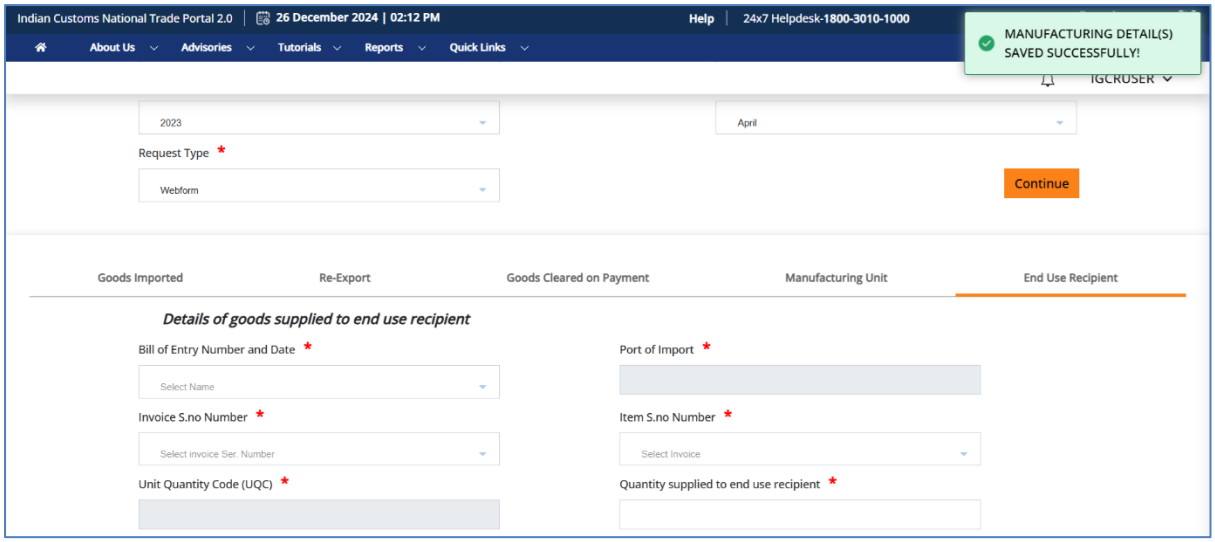


(d) The user can add Manufacturer Unit details during the quarter by clicking <**Add Row**> button in the table below.:



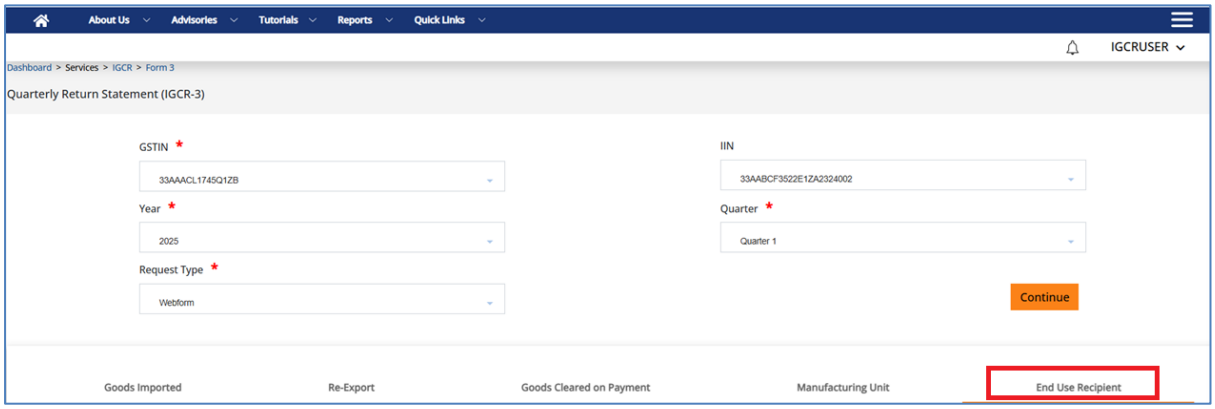
(e) The user will click the <**Continue**> button after adding the details to the table.

(f) When the user clicks the <Continue> button, the system will show the message **"Manufacturing Detail (s) SAVED SUCCESSFULLY"** and the user will move to fill out the details for the next tab ‘End User Recipient’.

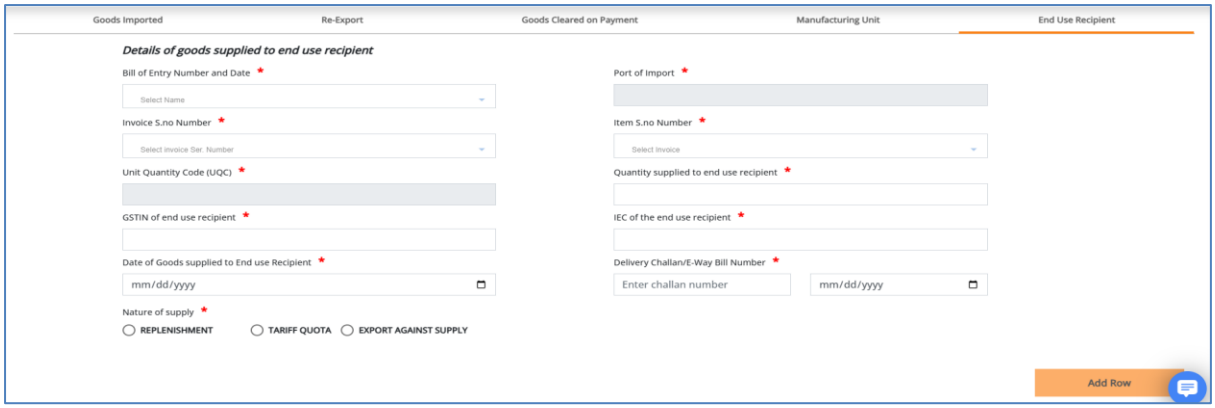


6.1.5 End Use Recipient

(a) Tab requiring the user to fill the details of "all Goods supplied to end use recipient" against an IIN for each line item and invoice wise for each BE and will be displayed as under:



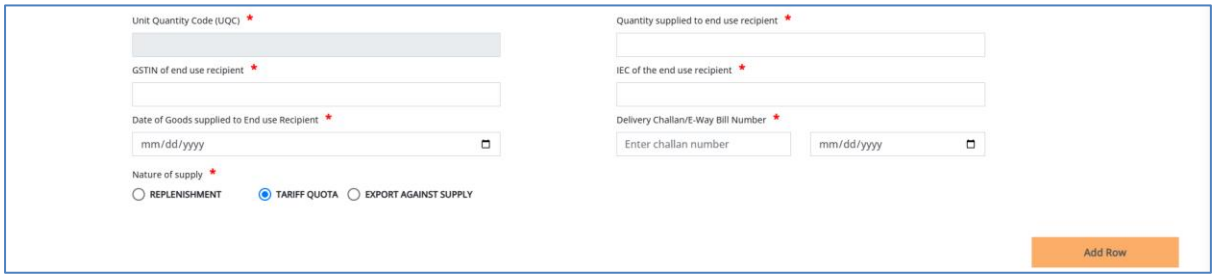
(b) User will select the any one of the option - Replenishment, Tariff Quota, Export against supply.



(c) The user will enter Replenishment Authorization Detail, if they select radio button for replenishment.



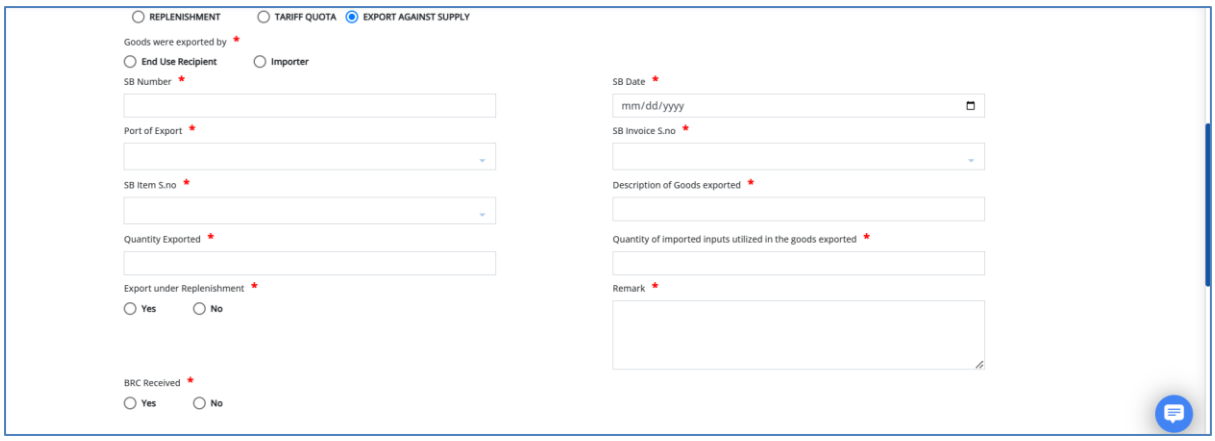
(d) The screen below will appear when the user selects the "**TARRIF QUOTA**" radio button.



(e) if the user selects the radio button '**Export Against Supply'**, then the system will ask the user to select one of the two radio buttons:

(i) Goods supplied to end-use recipient are exported by the end-use recipient

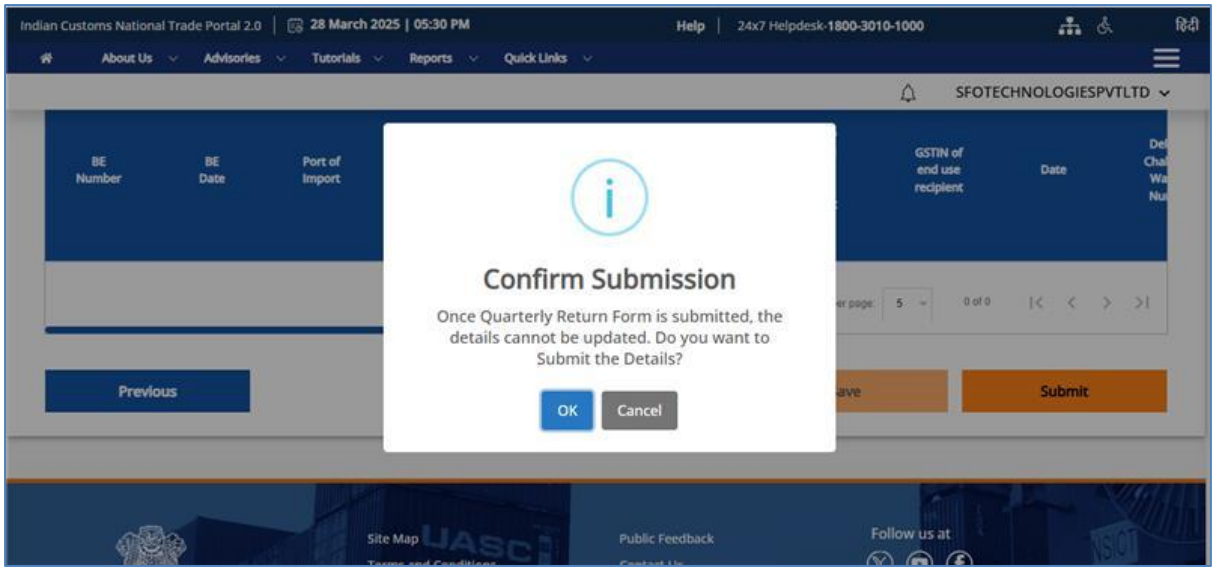
(ii) Goods supplied to end-use recipient are exported by the importer.



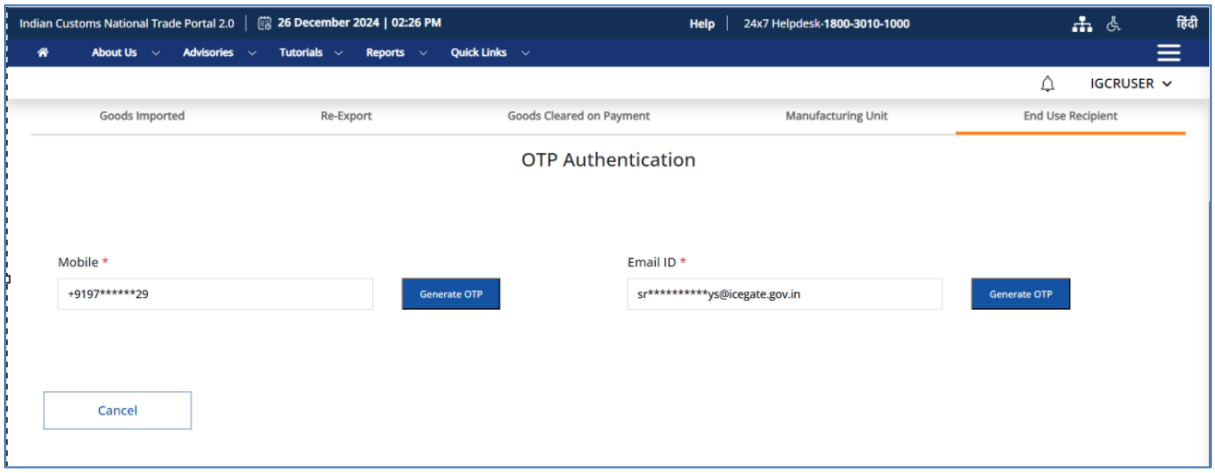
(f) The user can add Goods supplied to end use recipient during the quarter by clicking <**Add Row**> button in the table below.

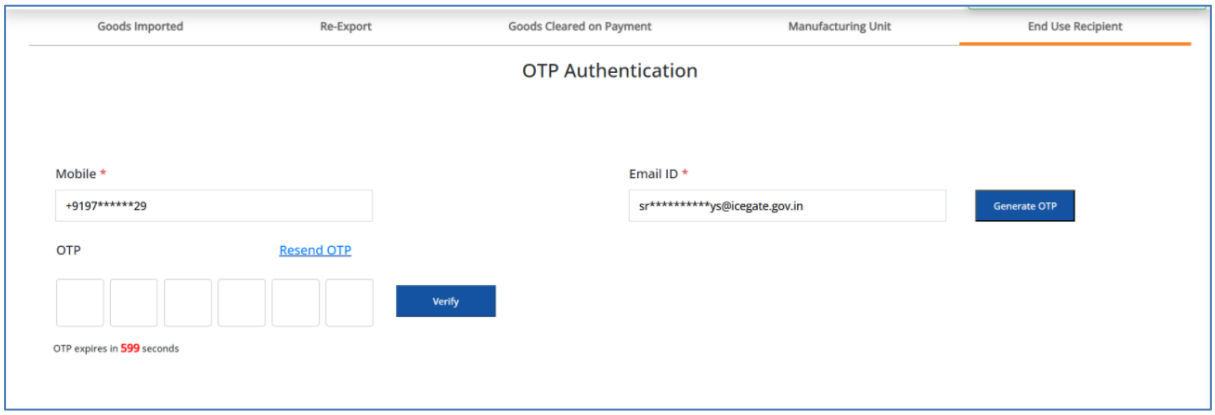


(g) After the user clicks the <**Submit**> button, the system will ask them to confirm the information they entered because they won't be able to change it once the Form IGCR-3 has been submitted.



(h) On clicking the <**Ok**> button above, the request will be validated with OTP (One time password) service both on SMS and E-mail on registered mobile and email id.

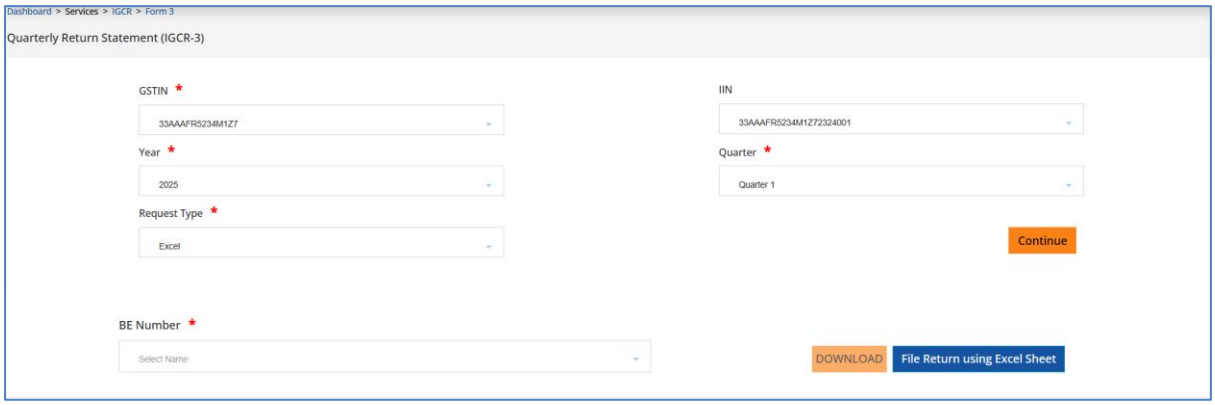




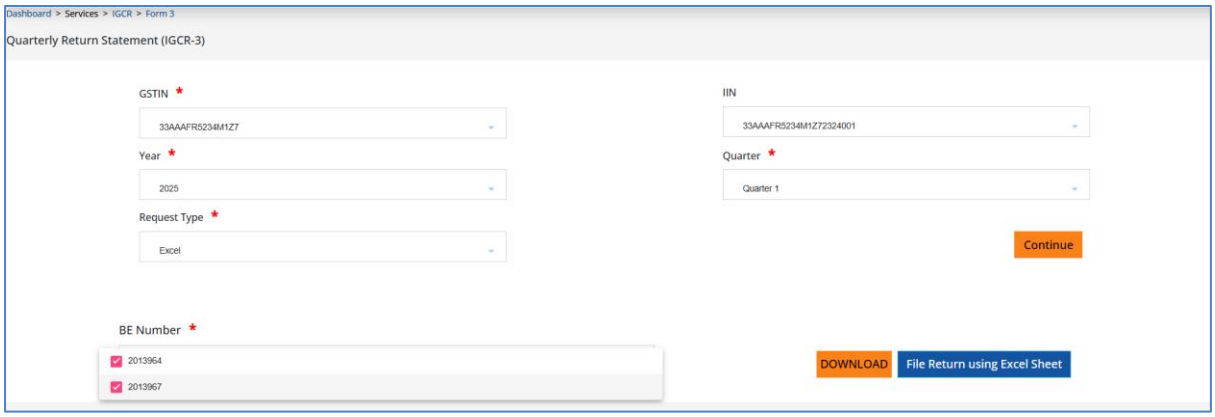
Once user submits the Quarterly Returns, the bond recredit issuance will be initiated and the user will receive the recredit within 30 minutes post submission of quarterly returns.

6.2 When Request Type is Excel.

(a) When the user selects the request type as "**Excel**" from the dropdown menu, following screen will appear:



(b) The list of Bill of Entry will be shown to the user from drop down list associated with the selected IIN, filed till that quarter. The user can choose one or multiple BE numbers. The users are encouraged to fill the excel **sheet by first downloading it from the system, integrating it with their ERP system and then uploading the same here.**



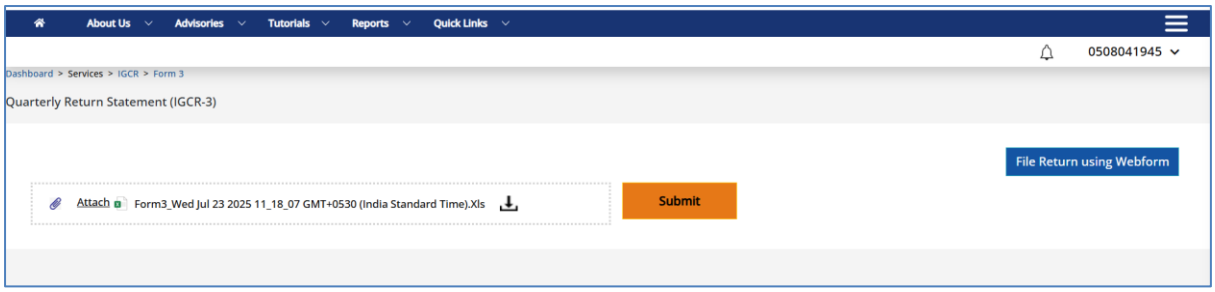
(c) After clicking on the download button, the Excel template will be downloaded in .xlsx format with basic auto-populated BE details as per the selection of the BE number from the dropdown menu. (viz. BE number, BE date, Port of Import, Invoice Serial

Number, Item Serial Number, Description of Imported goods and Unit Quantity Code) **in all six sheets**. The six sheets are (i) Details of Goods Imported (ii) Re-Export of the Imported goods (iii) Imported Goods cleared on Payment (iv) Goods transferred to Job Worker Unit (v) Inter Unit Transfer (vi) Goods consumed by End use Recipient.

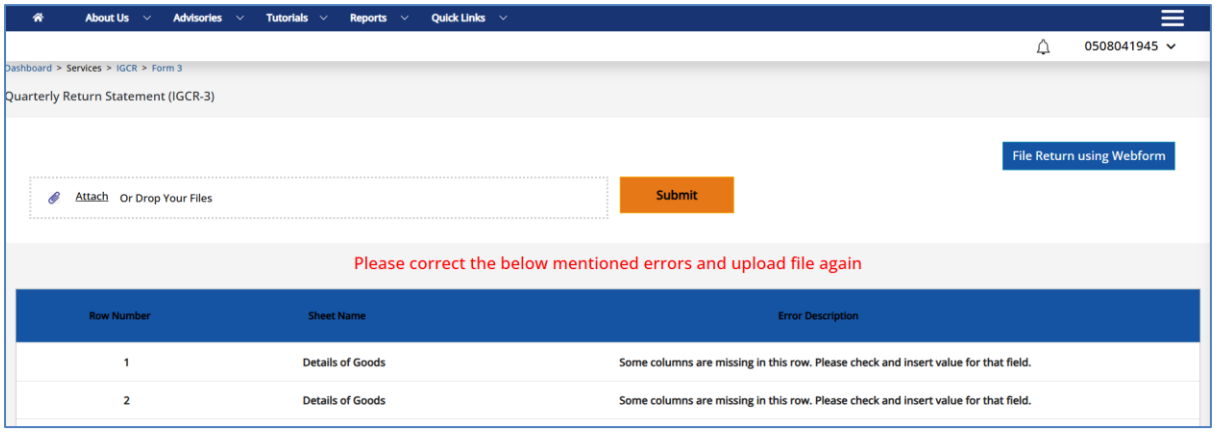
(d) Please note, while filling the downloaded EXCEL Form IGCR 3, the user is required to fill all the columns in all sheets by not leaving any column/field as blank or else the Excel sheet will give validation error at the time of uploading the same (If details are not available, the user can fill - "NA" or "0" in the respective columns). Some of the user many find problem in date field (if they are pasting it as text field), then it should be corrected as date field instead of pasting it as text field.

(e) Also to note, if there is no data to be filled regarding any BE line item, then the entire line item for that BE or whole BE can be deleted from the excel sheet and only relevant details can be filled. User has the option to leave the entire line item or BE and can fill "0 or NA" in the entire line(s). **User should not add any column in the excel field and also should not delete the top most row containing description of columns, else it will give validation error**. If user wants to populate the Excel from its ERP, he can also do the same by automating the same at its end.

(f) Post filling the excel sheet in all six sheets with the required details, the user will have to attach and upload the Excel sheet and click on <**Submit**> button. The validations built in the webform will be checked at the time of uploading the excel sheet. Please note, the excel size can be uploaded more than 3 MB.



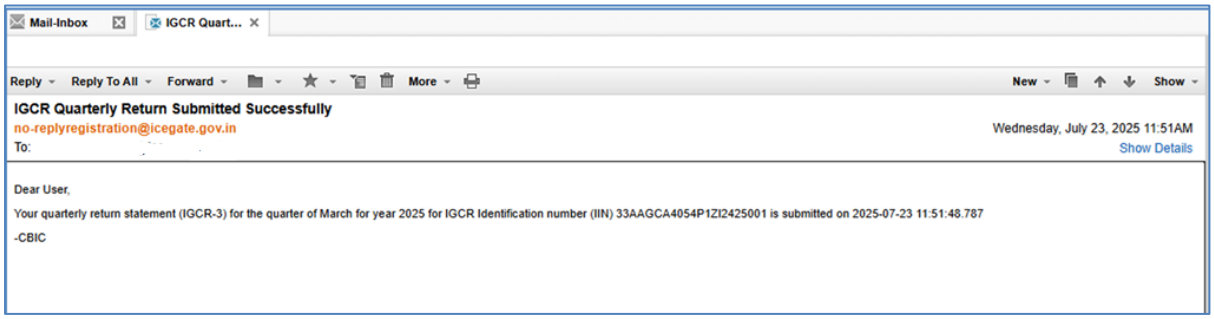
(g) If the users having any validation errors in the uploaded excel, the errors will be shown to the user (sheetwise and line wise as mentioned below). The user can take a screen printout of the same and need to correct the error(s) accordingly and reupload the updated excel file.



(h) After correcting the mistakes/ errors and uploading corrected excel file, the user has to click the <**Submit**> button.



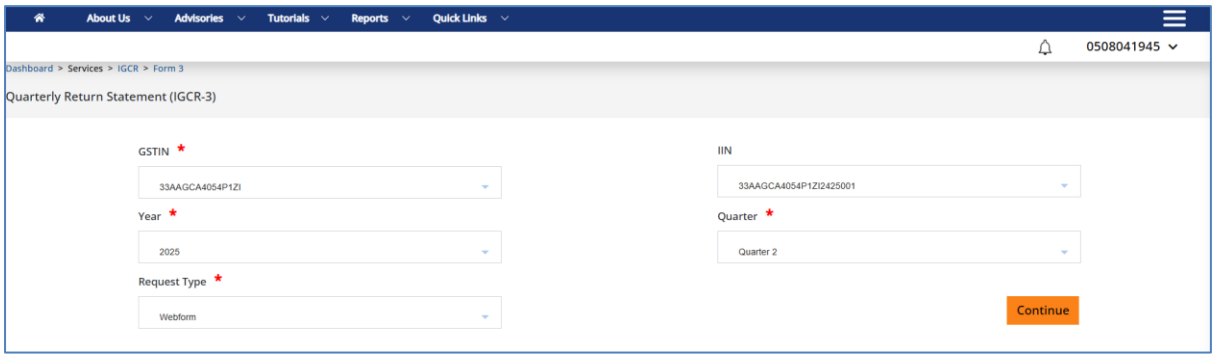
(i) The user will receive an email notification as soon as the quarterly return is successfully submitted.



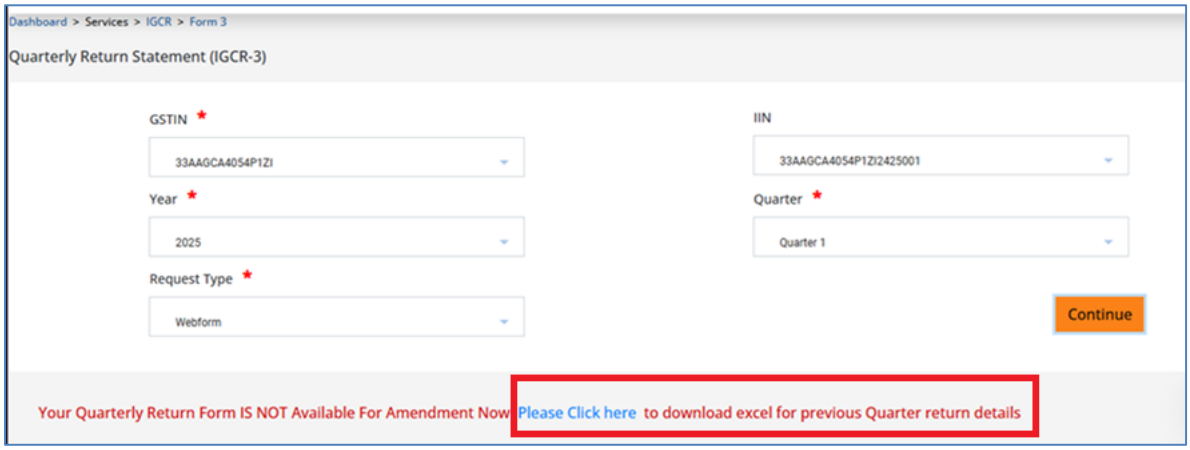
(j) On clicking the <**Submit**> button above, the request will be submitted and bond recredit issuance will be initiated. The recredit will be granted user within 30 minutes from the time of return submission.

6.3 . Download Previous Filed Quarterly Return File.

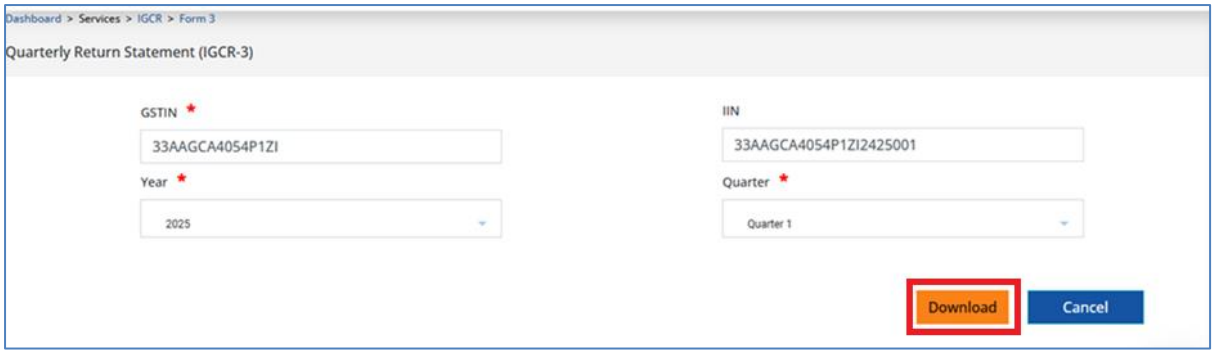
The user will require to select GSTIN, IIN, Year, Quarter, and Request type (Webform/Excel) from the drop-down menu followed by clicking on <Continue> button.



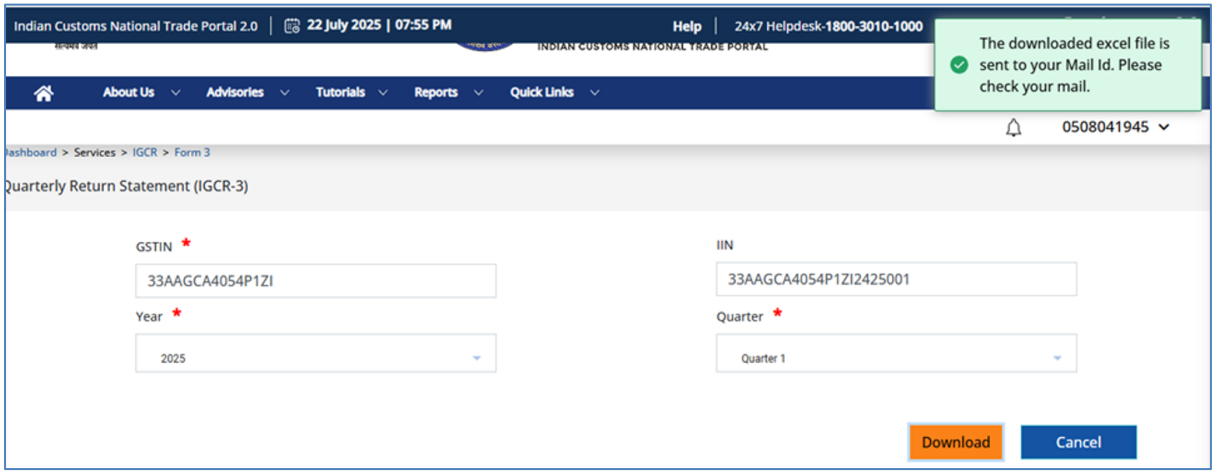
When the <**Continue**> button is clicked. the system will display the link to download the previously filed quarterly return.

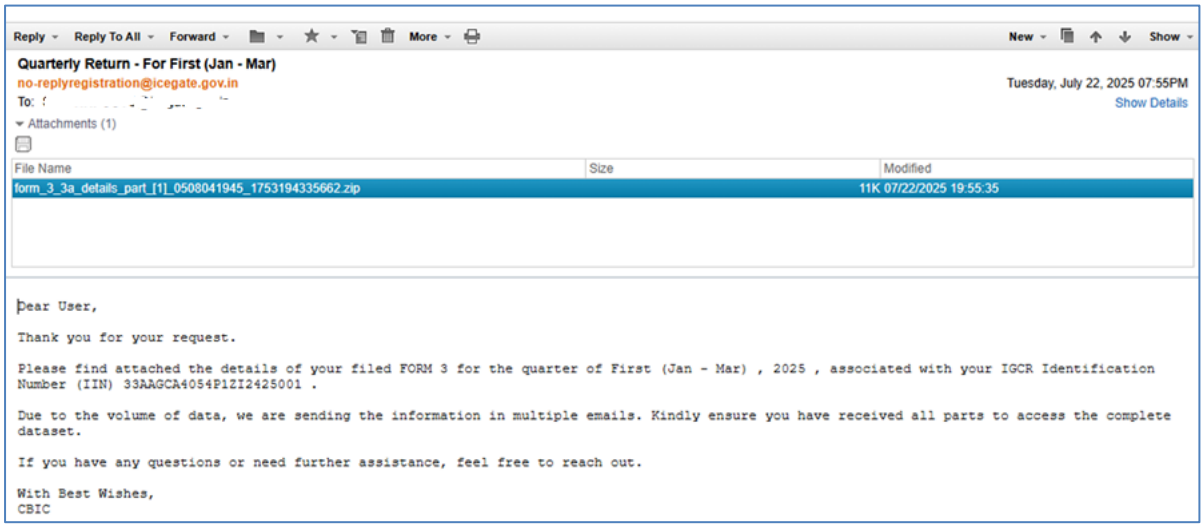


The user can click the <**Download**> button to obtain the prior filed Quarterly return details.



On clicking <**Download**> button above, the system will show the message as "**The downloaded excel file is sent to your Mail ID. Please check your mail**", and user will notify on the email for the previously filed quarterly return with a zip file including recredit details.

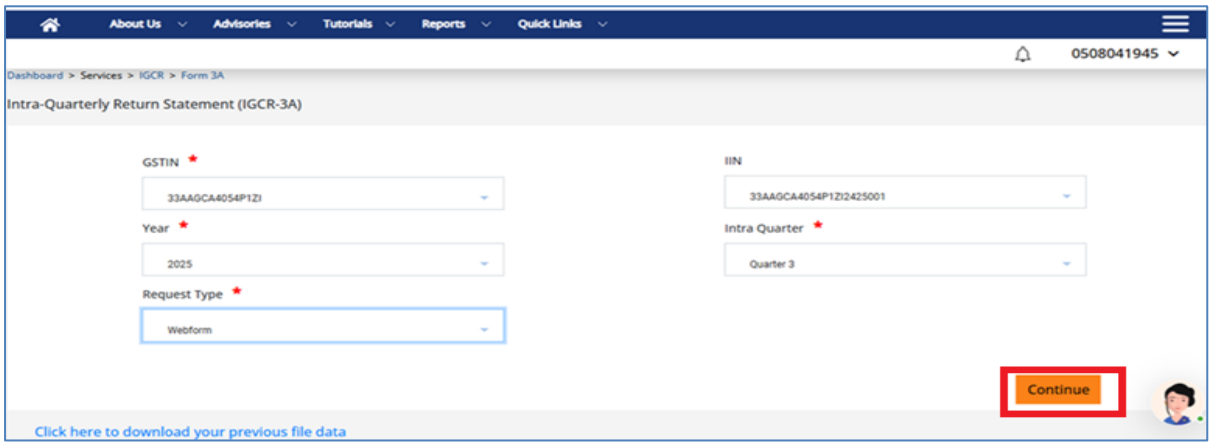


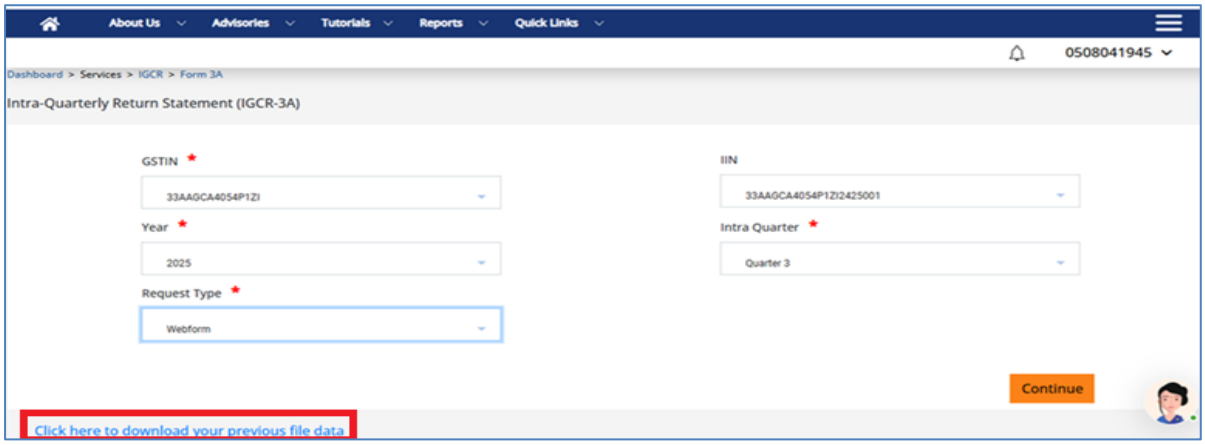


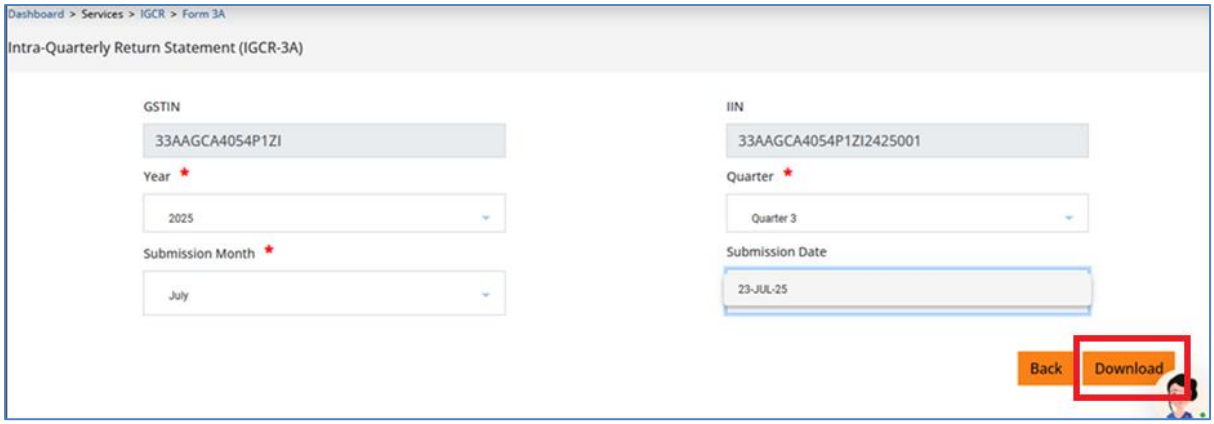
After downloading and extracting the zip file, the details of "**Bond Recredit Amount**" and "**Bond Rejection Reason**" will be shown in the "**Goods Imported**" tab.

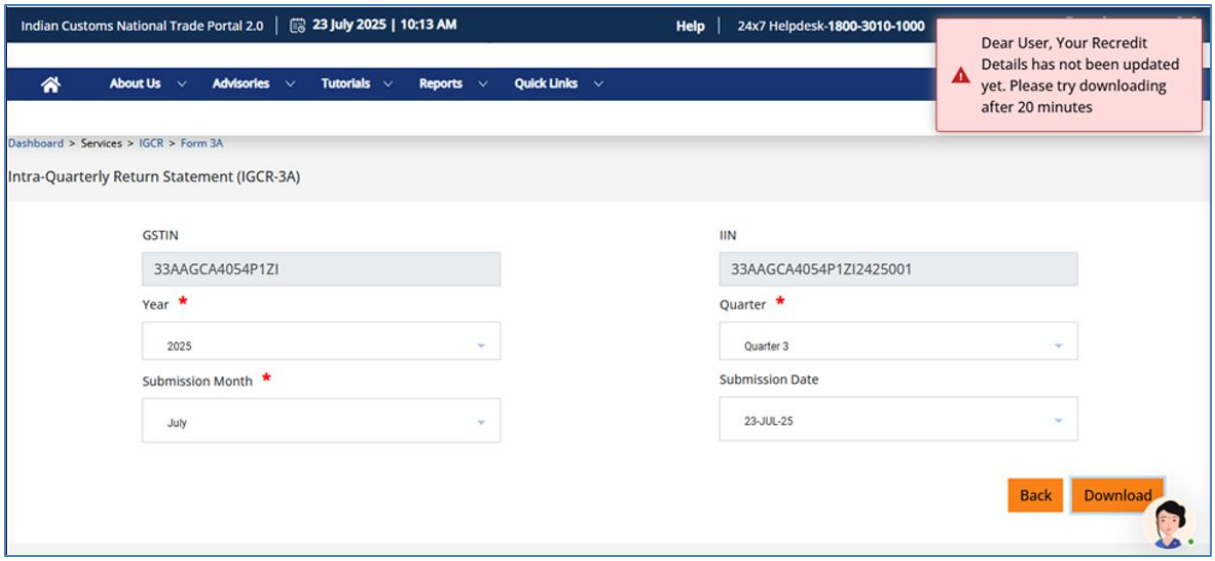


In case of user haven't received the recredit or rejection reason by ICES. The system will show the message "**Dear User, Your Recredit details has not been updated yet. Please try downloading after 20 minutes**".









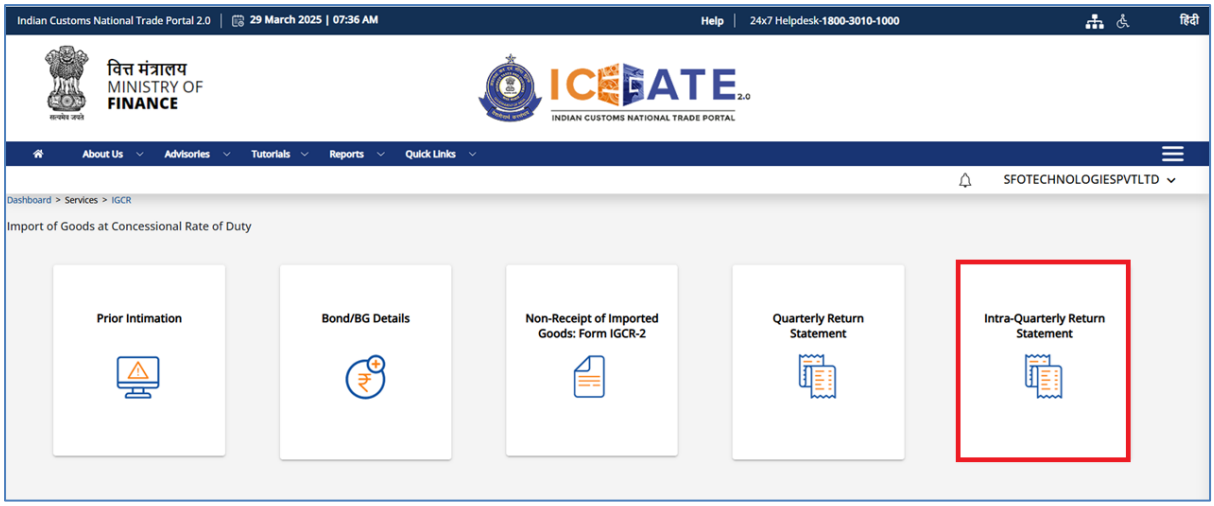
7. Intra-Quarterly Return Statement – Form IGCR 3A

(a) As a trade facilitation measure, a new Form IGCR-3A (optional) has been notified in ICEGATE 2.0 for confirmation of consumption for the intended purpose at the common portal at any point in time for immediate re-credit of the bond by the jurisdictional AC/DC, without waiting for the filing of the quarterly statement. Some of the details filed in Form IGCR-3A shall get auto populated in the quarterly statement of the subsequent quarter, which can be confirmed or are even editable by the importer.

(b) For each IIN, single or multiple intra Quarterly return can be filed by the user in the Form IGCR – 3A. On clicking the icon "**Intra Quarterly Return Statement**" by the user on the IGCR module, the user will be directed towards a Webform to declare the

information about the goods imported, utilized, re-exported or cleared for home consumption.

(c) User can file Intra- quarterly return statement through form 3A anytime on any day in the current quarter. This quarter field will be auto populated and will change automatically as soon as date changes to next quarter and user can not file 3A return for previous quarter.



(d) The intra- quarterly returns will be referred to as-

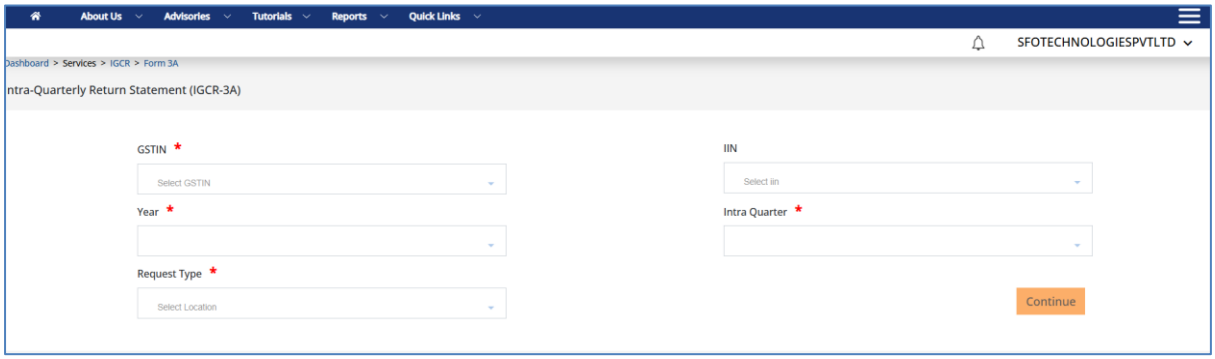
S. No.	Intra Quarter Type	Duration of Quarter
1.	Q1	January – March
2.	Q2	April – June
3.	Q3	July – September
4.	Q4	Oct- December

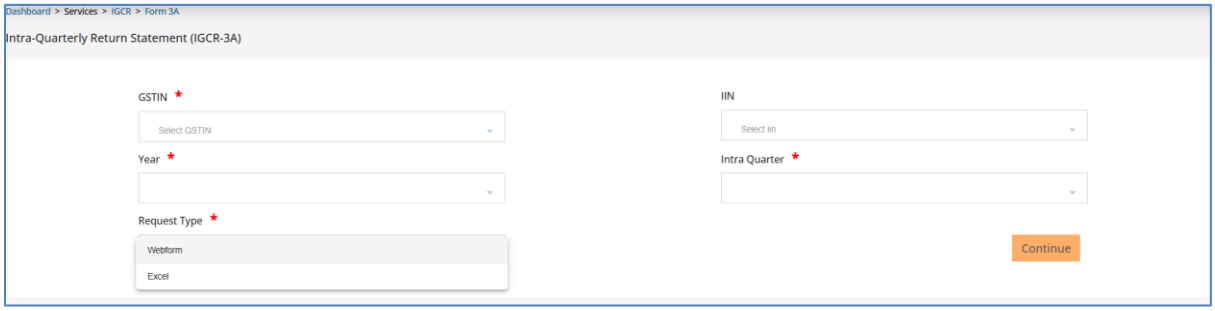
It may be taken note that multiple intra quarterly returns can be submitted during a quarter but only after submitting quarter form 3 return for previous quarter has been submitted. On selecting "**Intra Quarterly Return Statement**" on the IGCR module, the following Webform will be displayed Where the user can file a Intra Quarterly Return Statement by selecting one of the two options below

(i) Webform

(ii) Excel

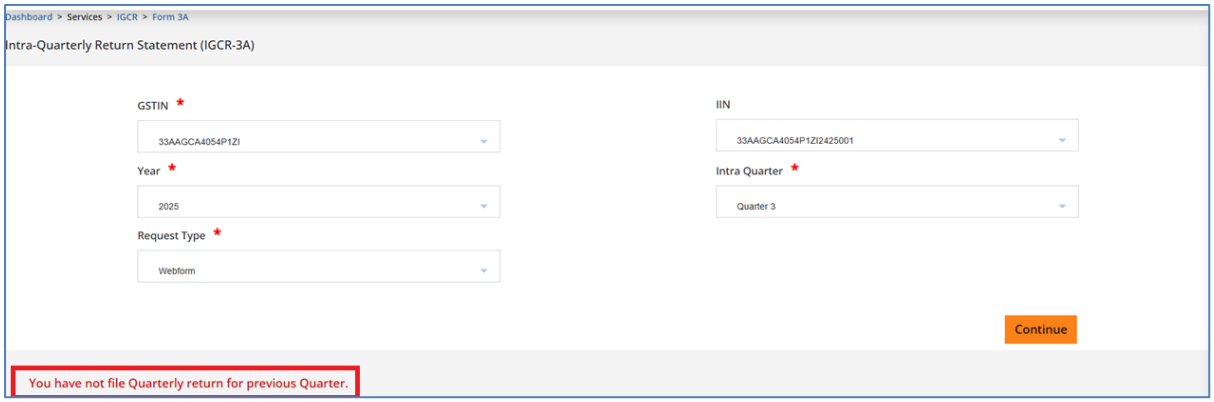
The user has to enter requisite details from the drop-down menu in GSTIN and IIN. The year will be auto selected as 2025 for the first year. He can select webworm or excel in request type to fill the return. For form 3A, the quarter will be auto selected as per the current quarter viz. 3A for submitted in May 2025 will be automatically filled as Q2.





Please note that,

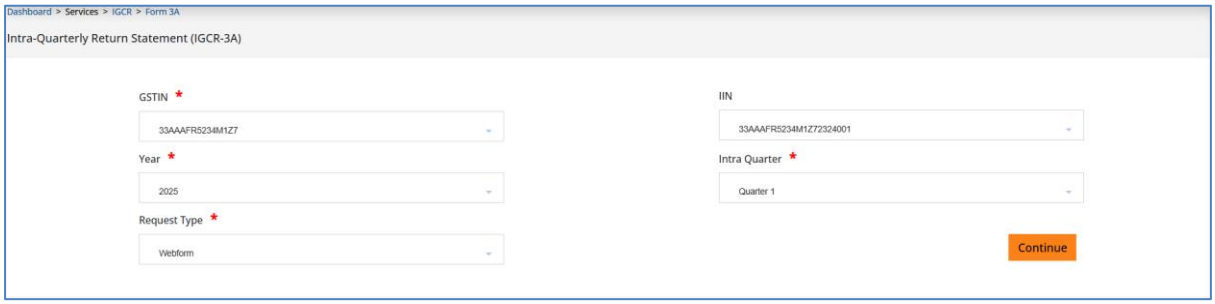
1- Form 3A will not allow to file for current quarter until Form 3 is filed for Previous Quarter.



2- If User is having fresh IIN, then Form 3A will allow to submit for current quarter without filing Form 3 for previous quarter.

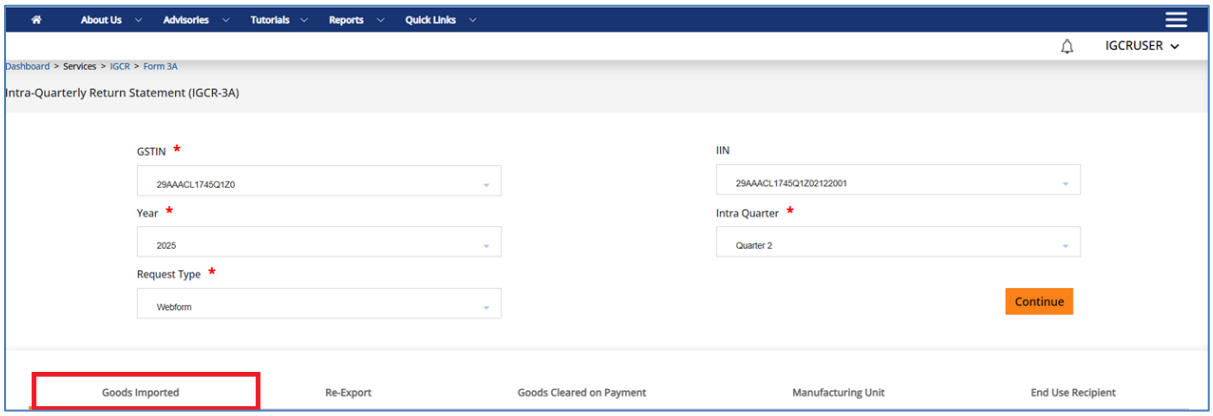
7.1 When Request Type is Webform.

When the user selects the request type as "**Webform**" from the dropdown menu

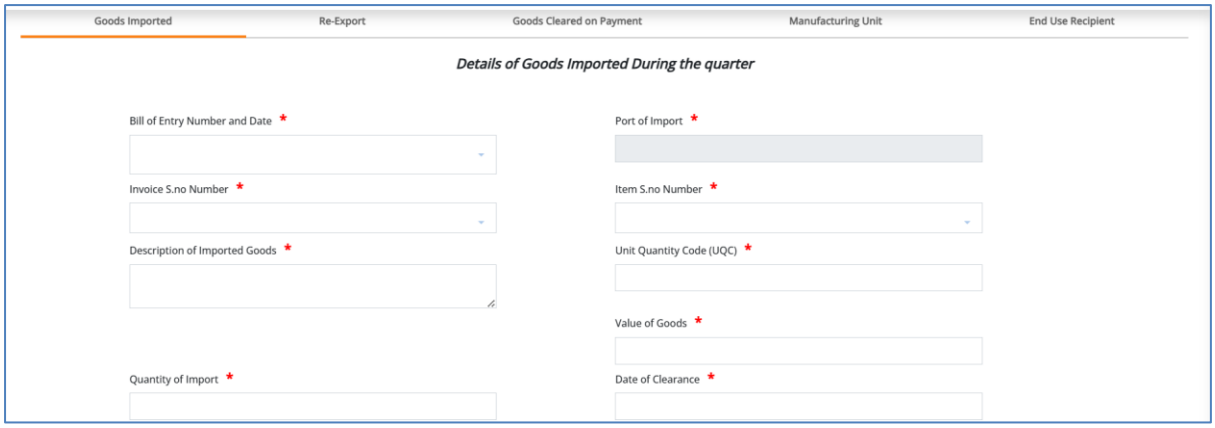


7.1.1 Good Imported

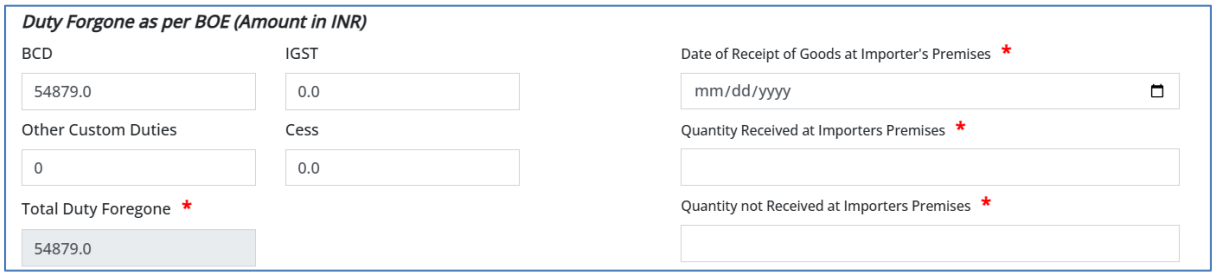
(a) Click the <**Continue**> button.



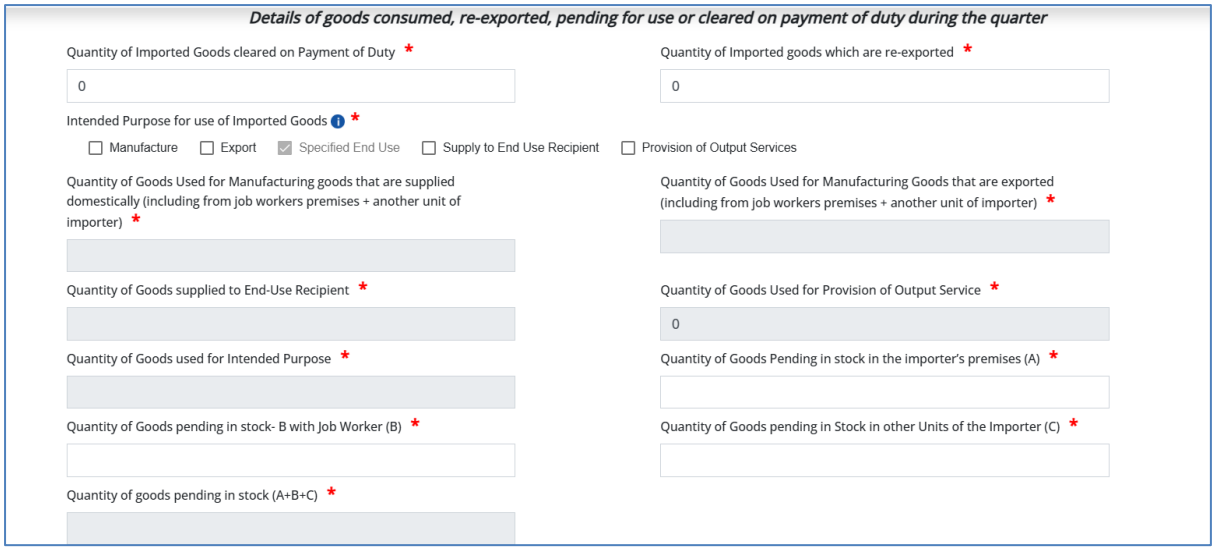
(b) The list of Bill of Entry will be shown to the user from drop down list associated with the selected IIN, filed till that date The user will then need to complete the " **Details of goods imported till date during the Quarter"** form against an IIN. These details have to be entered line item wise against each invoice, which will appear as under. Some of the details will be auto fetched from the back end and populated in the webform.



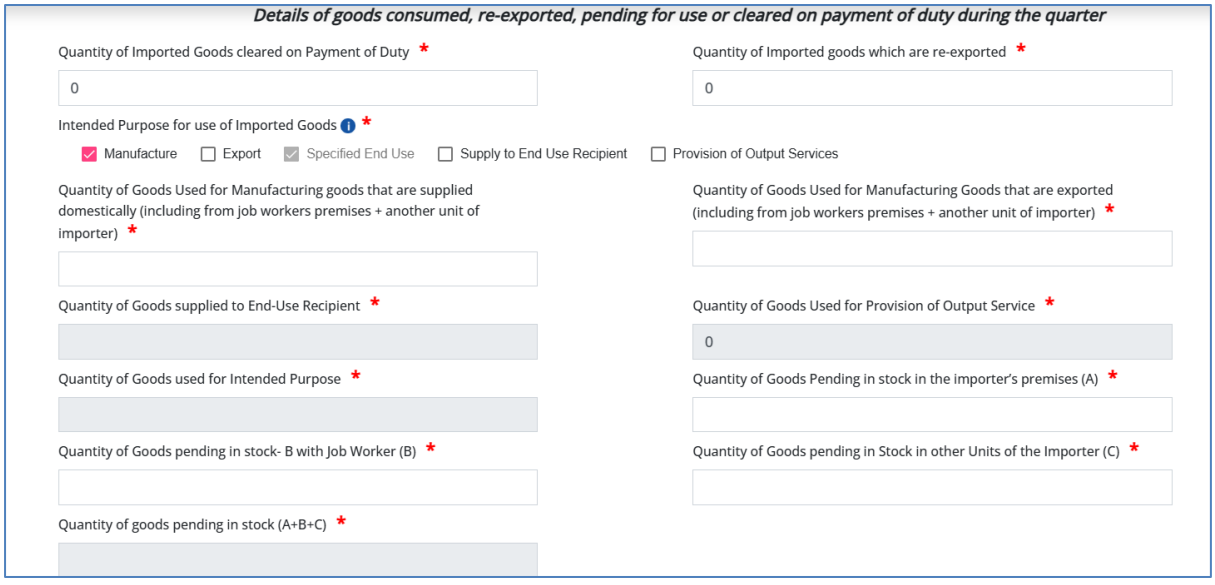
(c) Total Duty forgone amount will be fetched by the system and the user can enter fields (BCD forgone, IGST forgone, Cess forgone and other Customs duty forgone). In case the user does not know the value for BCD forgone, IGST forgone, Cess forgone and other Customs duty forgone then values can be entered as “0”.



(d) The user will then need to complete the "Details of all goods imported and consumed, re-exported, pending for use or cleared on payment of duty during the quarter**"** for each line item wise (for each invoice under that BE), which will appear as under:



(e) The user will choose one or more of the following options for "Intended Purpose for use of Imported Goods": **Manufacture**, **Export**, **Supply to End Use Recipient**, or **Provision of Output Services.** The user has to first choose if imported goods have been cleared on payment of duty or re-exported. Then he has to choose one or more of the following options for "Intended Purpose for use of Imported Goods": Manufacturing (if imported goods have been used for manufacturing and then cleared domestically), Export (if imported goods have been used for manufacturing and then cleared for export), Supply to End Use Recipient (if imported goods have been supplied to end used recipient), or Provision of Output Services (if 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 *
0

Quantity of Imported goods which are re-exported *
0

Intended Purpose for use of Imported Goods *
☐ Manufacture ☑ Export ☑ Specified End Use ☐ Supply to End Use Recipient ☐ 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) *

Quantity of Goods supplied to End-Use Recipient *

Quantity of Goods Used for Provision of Output Service *
0

Quantity of Goods used for Intended Purpose *

Quantity of Goods Pending in stock in the importer's premises (A) *

Quantity of Goods pending in stock- B with Job Worker (B) *

Quantity of Goods pending in Stock in other Units of the Importer (C) *

Quantity of goods pending in stock (A+B+C) *

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 *
0

Quantity of Imported goods which are re-exported *
0

Intended Purpose for use of Imported Goods *
☐ Manufacture ☐ Export ☑ Specified End Use ☑ Supply to End Use Recipient ☐ 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) *

Quantity of Goods supplied to End-Use Recipient *

Quantity of Goods Used for Provision of Output Service *
0

Quantity of Goods used for Intended Purpose *

Quantity of Goods Pending in stock in the importer's premises (A) *

Quantity of Goods pending in stock- B with Job Worker (B) *

Quantity of Goods pending in Stock in other Units of the Importer (C) *

Quantity of goods pending in stock (A+B+C) *

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 *
0

Quantity of Imported goods which are re-exported *
0

Intended Purpose for use of Imported Goods *
☐ Manufacture ☐ Export ☑ Specified End Use ☐ Supply to End Use Recipient ☑ 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) *

Quantity of Goods supplied to End-Use Recipient *

Quantity of Goods Used for Provision of Output Service *
0

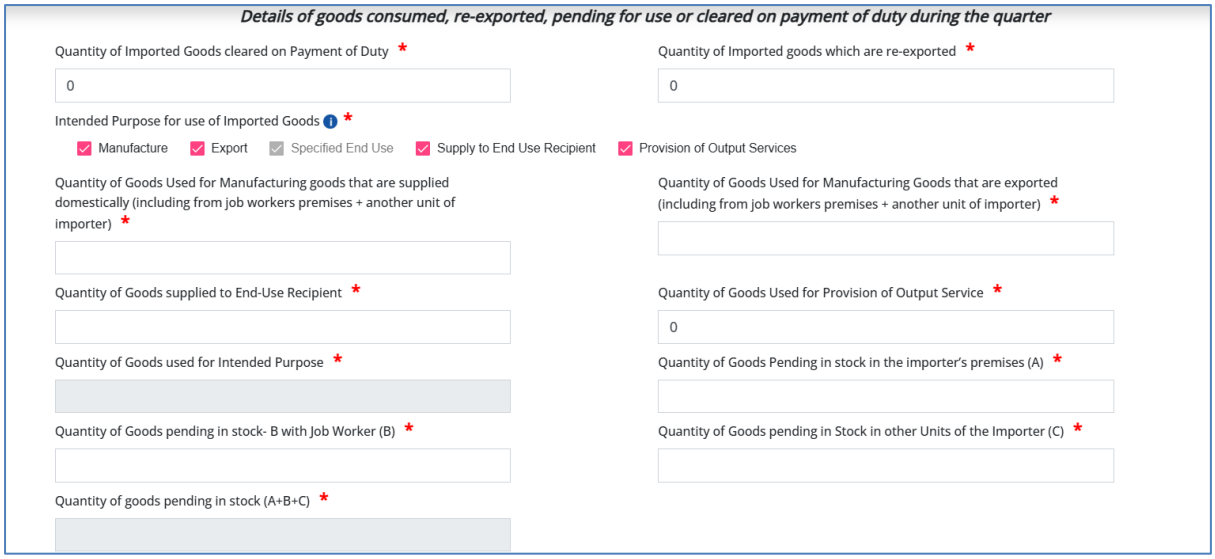
Quantity of Goods used for Intended Purpose *

Quantity of Goods Pending in stock in the importer's premises (A) *

Quantity of Goods pending in stock- B with Job Worker (B) *

Quantity of Goods pending in Stock in other Units of the Importer (C) *

Quantity of goods pending in stock (A+B+C) *



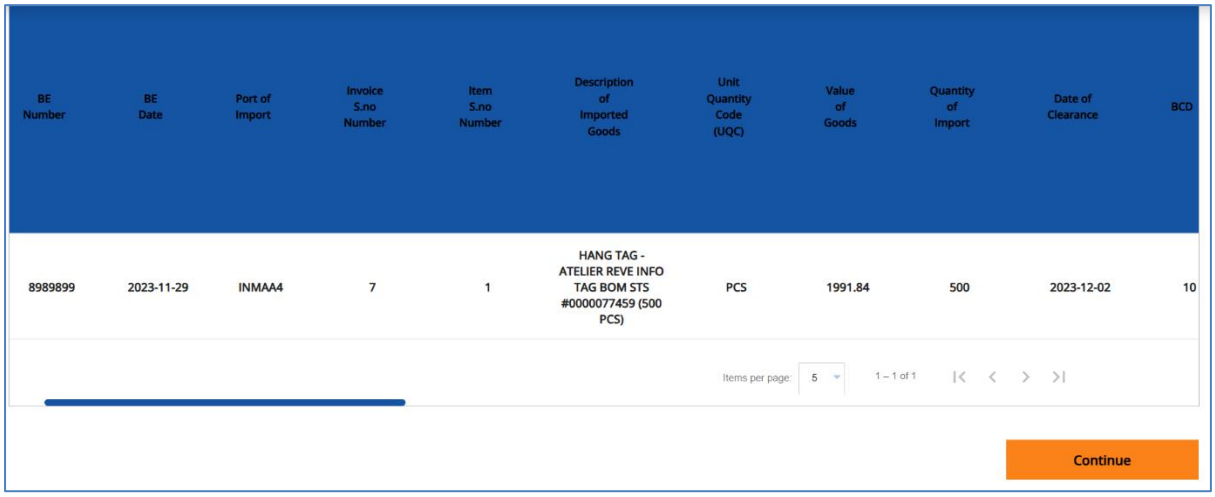


Quantity of goods used for intended purpose will get auto populated as sum of (i) quantity of goods used for manufacturing for domestic supply/ export + (ii) quantity supplied to end use recipient + (iii) quantity used for provision of provision of output service.

(f) After filling in the details in IGCR form 3A, the user will click the **<Add Row>** button to add the submitted details to the table for adding lines and invoices of that Bill of entry as well as other Bill of entries imported under that IIN.

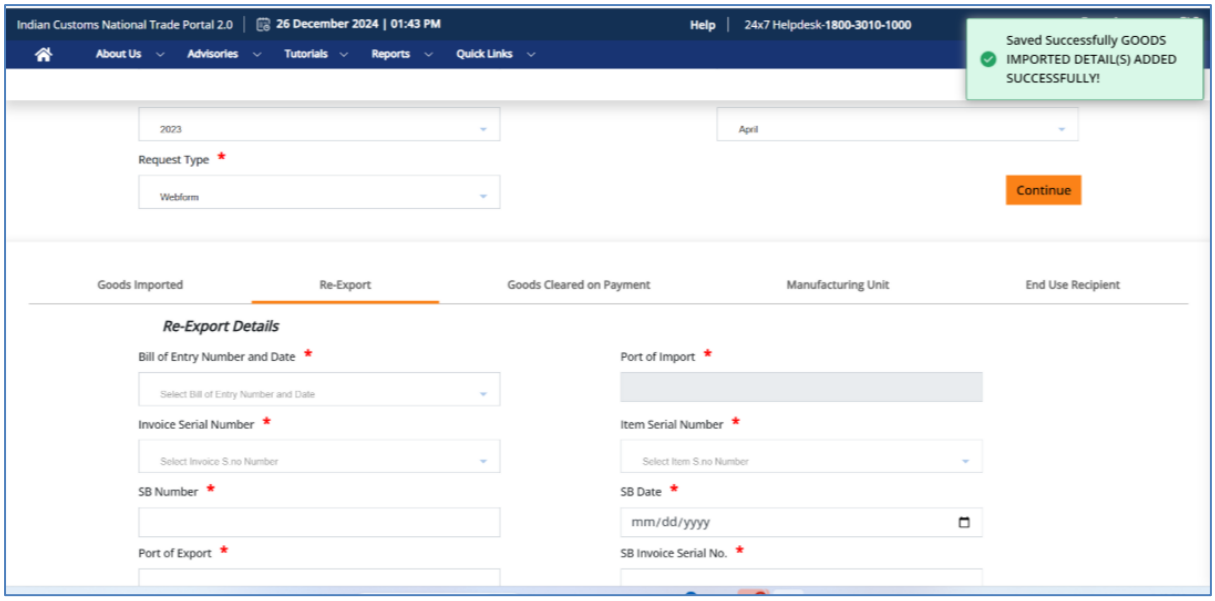


(g) The user will be allowed to add more details of goods imported and consumed, re-exported, pending for use or cleared on payment of duty till that day during the quarter (after last 3A return if any filed) by clicking <Add Row> button for imported goods which are consumed". Additionally, the details filled by the user in all Form IGCR-3A during the quarter for which Form IGCR-3 is being filed, will also be visible to the user in the form of added rows.



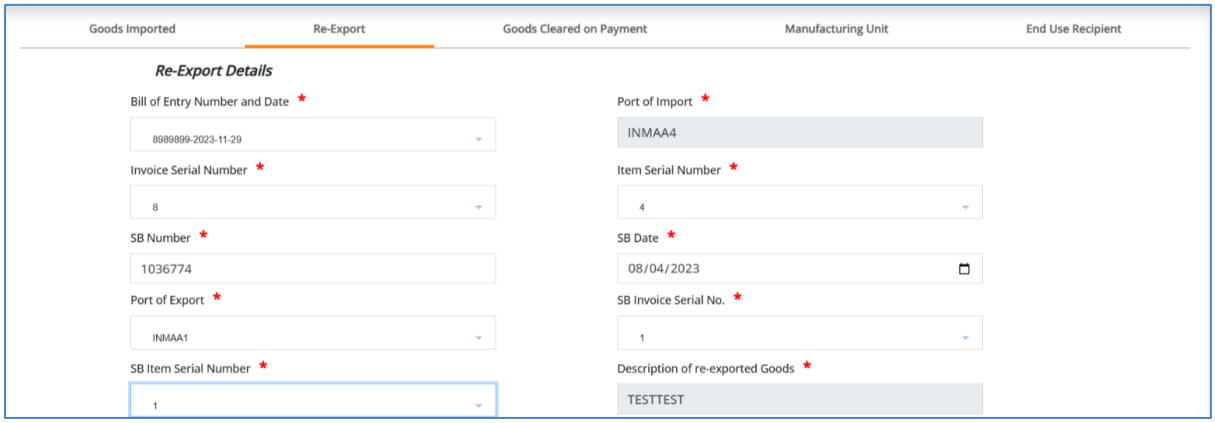
(h) The user will click the <Continue> button after adding the details to the table above.

(i) When the user clicks the <Continue> button, the system will show the message **"Saved Successfully GOOD IMPORTED DETAIL(S) ADDED SUCCESSFULLY"** and the user will move to fill out the details for the next tab 'Re-Export'.



7.1.2 Re-Export

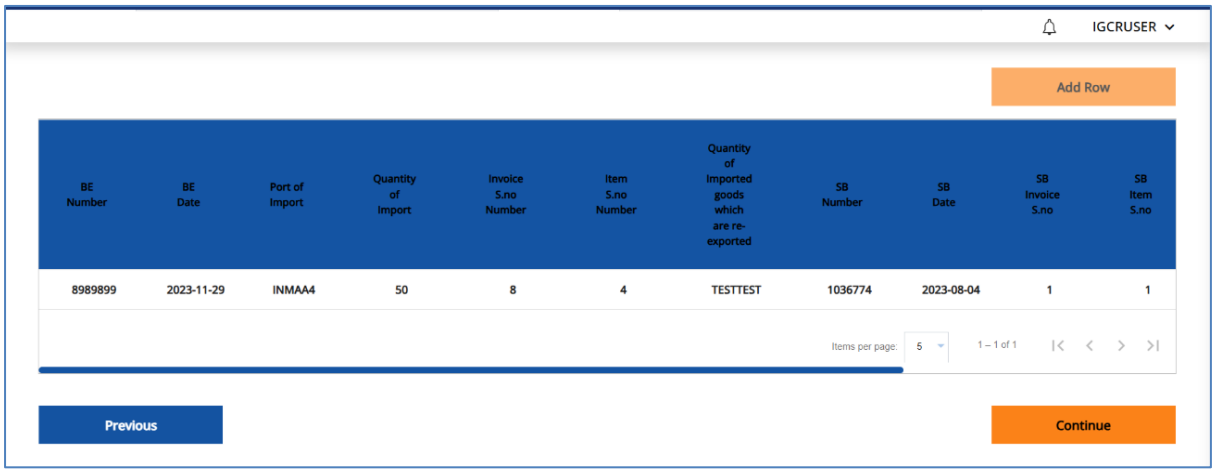
(a) The user will then need to complete the "**Re-Export details till that date** (after last 3A return if any filed)**"** against an IIN. These details have to be entered line item wise against each invoice, which will appear as under. Some of the details will be auto fetched from the back end and populated in the webform.



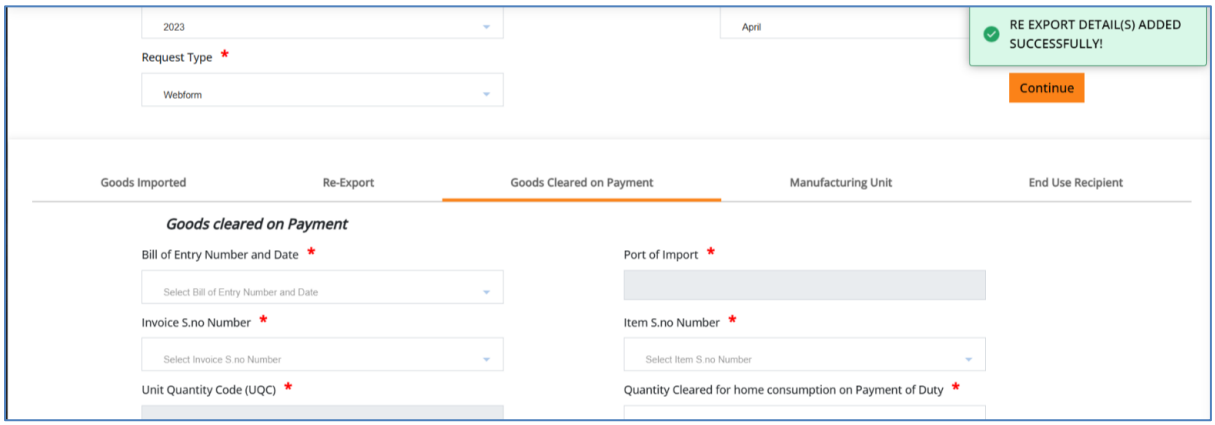
(b) The SB details will have to be entered by the user by which the imported goods were re-exported till that day in the quarter (after last 3A return if any filed). It should be taken note that this tab is only for re-export of same goods which were imported and not for exported goods manufactured out of imported goods. The user can add details of re-exported goods till that day during the quarter (after last 3A return if any filed) by clicking <**Add Row**> button in the table below.



(c) The user will click the <**Continue**> button after adding the details to the table.



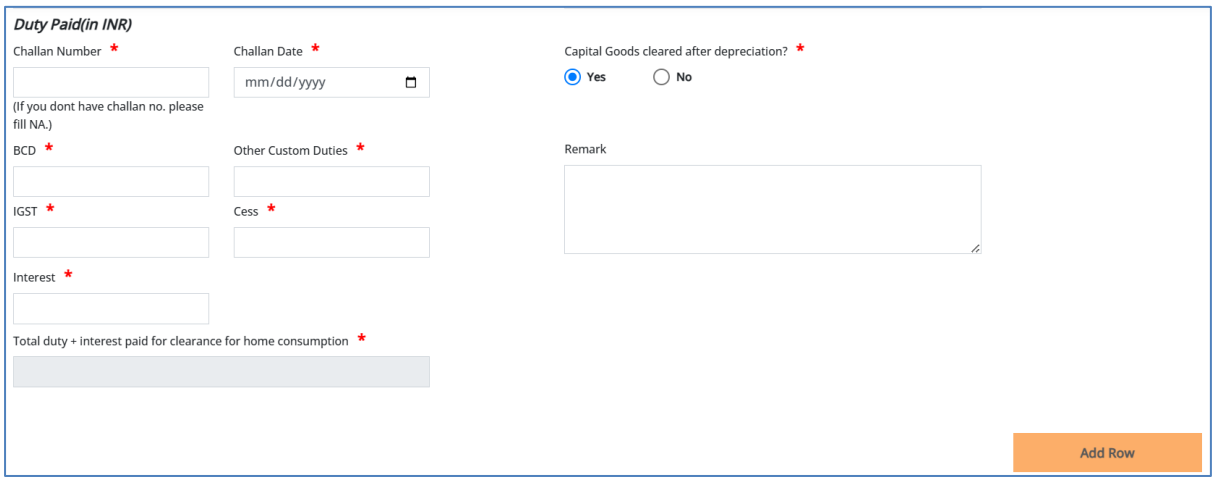
(d) When the user clicks the <Continue> button, the system will show the message **"RE EXPORT DETAIL(S) ADDED SUCCESSFULLY"** and the user will move to fill out the details for the next tab 'Goods Cleared on Payment'.



7.1.3 Goods Cleared on Payment

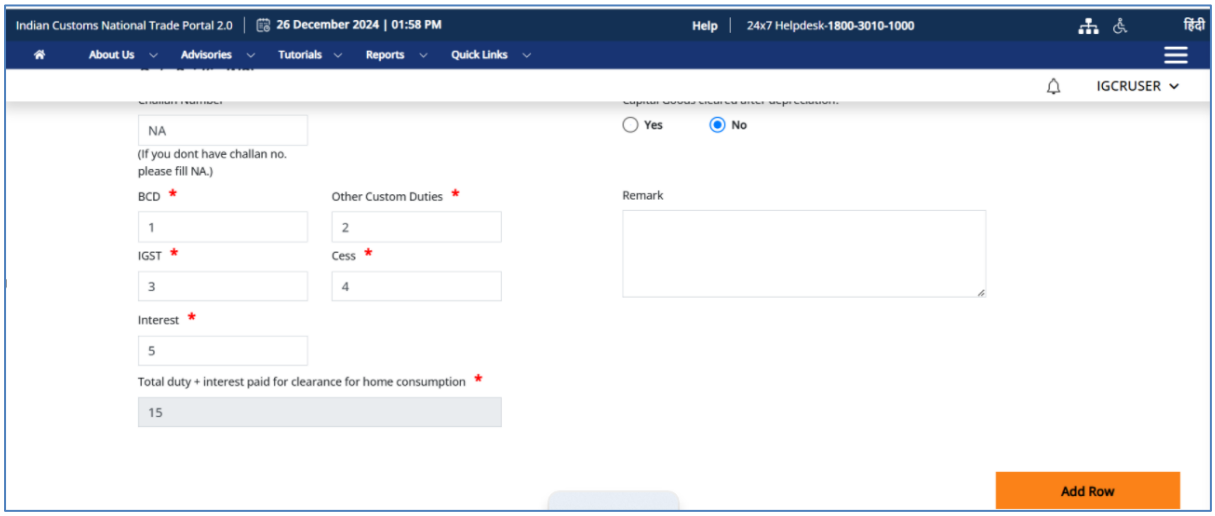
(a) The user will then need to complete the **"Goods Cleared on Payment till that date in the** (after last 3A return if any filed) **"** against an IIN. These details have to be

entered line item wise against each invoice, which will appear as under. Some of the details will be auto fetched from the back end and populated in the webform.

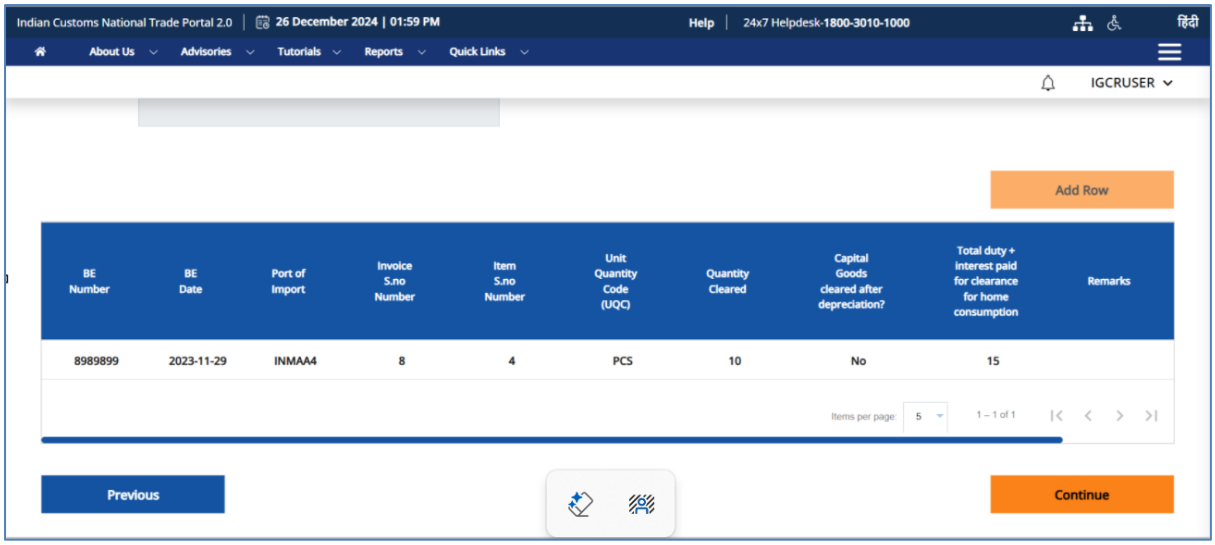


In case of Capital Goods, if the duty payable is NIL (as depreciated value after specified period becomes NIL) then challan number can be added as NA, else duty payment particulars and challan details have to be submitted for goods cleared on payment of duty.

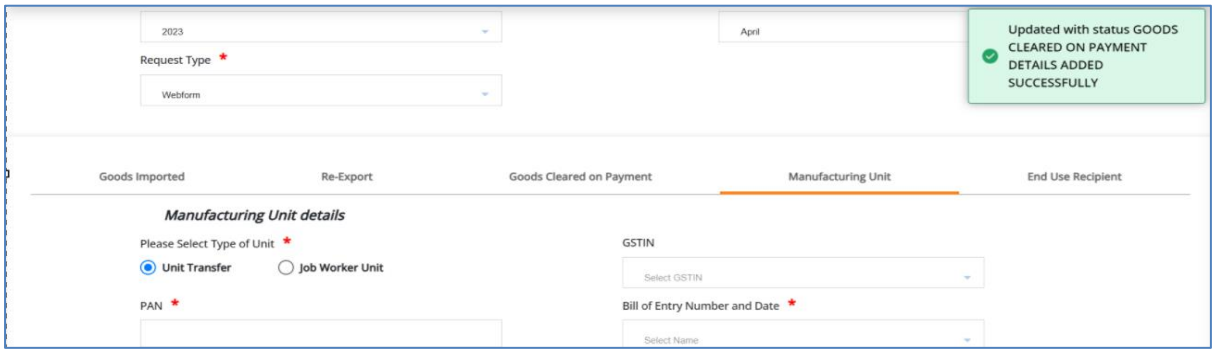
(b) The user can add details of Goods cleared on Payment till date during the quarter (after last 3A return if any filed) by clicking <**Add Row**> button in the table below.



(c) The user will click the <**Continue**> button after adding the details to the table.



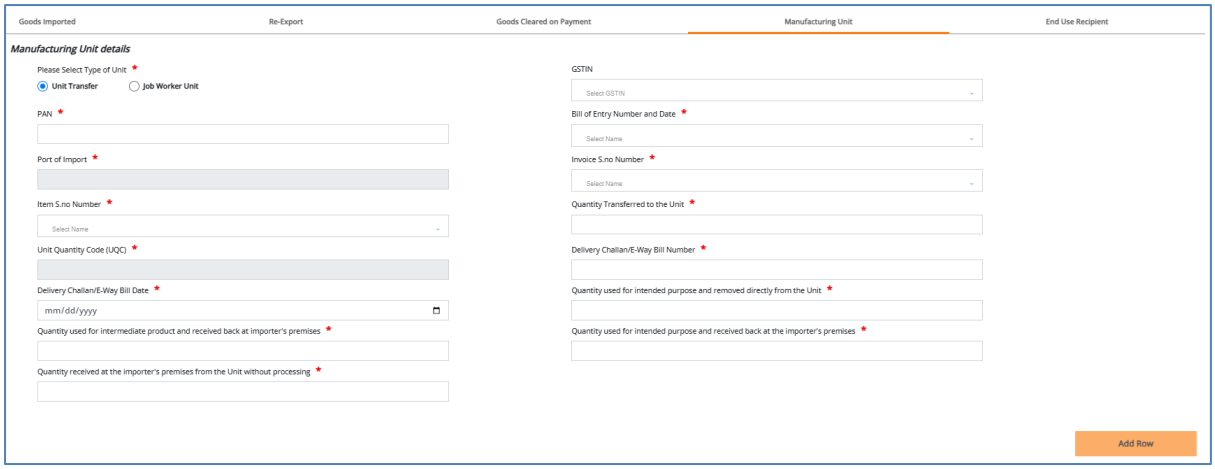
(d) When the user clicks the <Continue> button, the system will show the message **"Updated with status Goods Cleared on PAYMENT DETAILS ADDED SUCCESSFULLY"** and the user will move to fill out the details for the next tab 'Goods Cleared on Payment'.



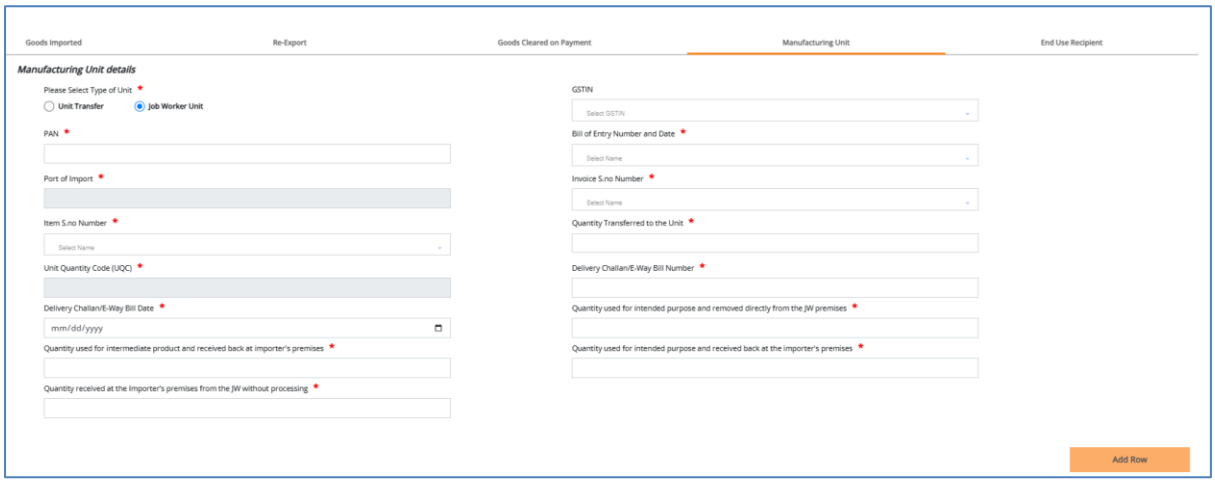
7.1.4 Manufacturing Unit

(a) The user will then need to complete the "**Manufacturing Unit**" details against an IIN. In this tab, user has to fill the details of imported goods cleared to job worker unit or inter unit transfer for intended purpose. The goods which are consumed in the premises of importer are not to be added here. These details have to be entered line item wise against each invoice, which will appear as under. Some of the details will be auto fetched from the back end and populated in the webform.

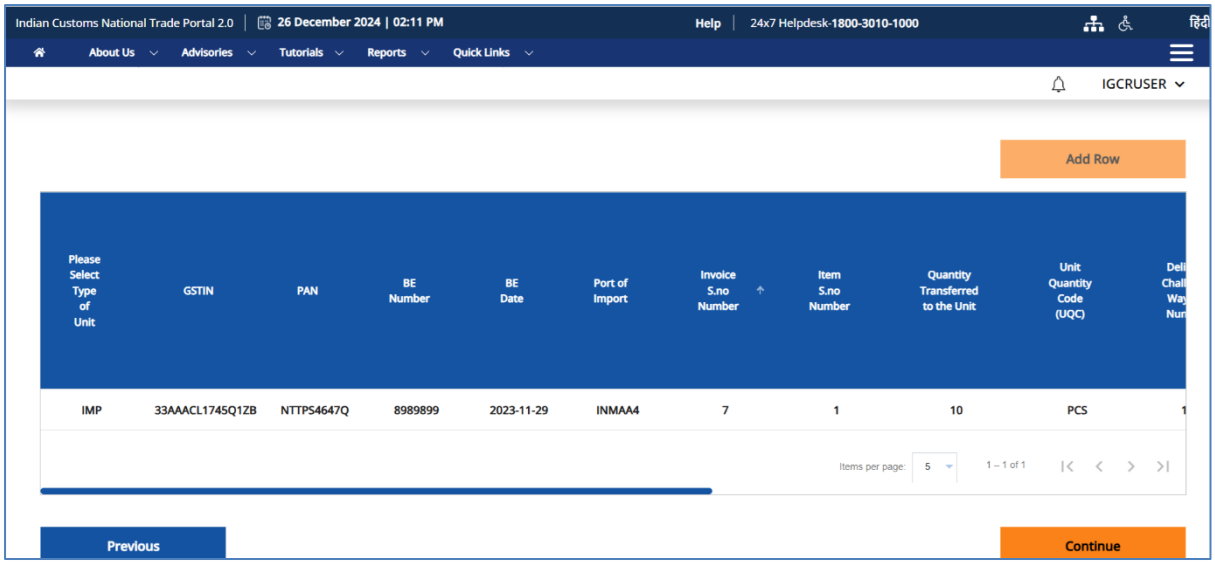
(b) When the user selects the type of unit as 'Unit Transfer', the system will display the following Form:



(c) When the user selects the type of unit as 'Job Worker Unit', the system will display the following Form:

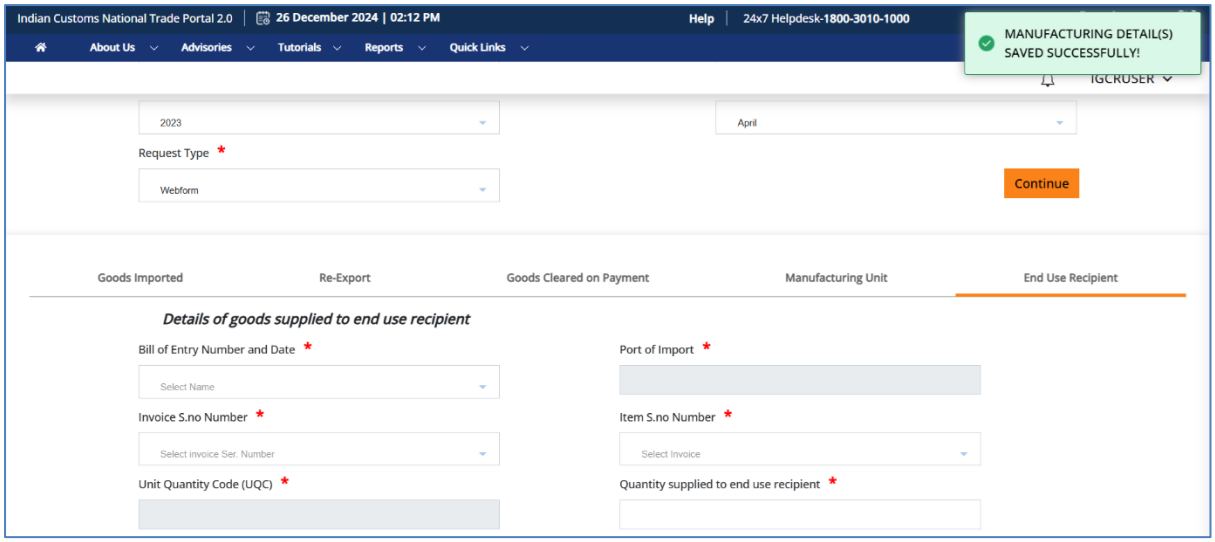


(d) The user can add Manufacturer Unit details during the quarter by clicking **<Add Row>** button in the table below.:



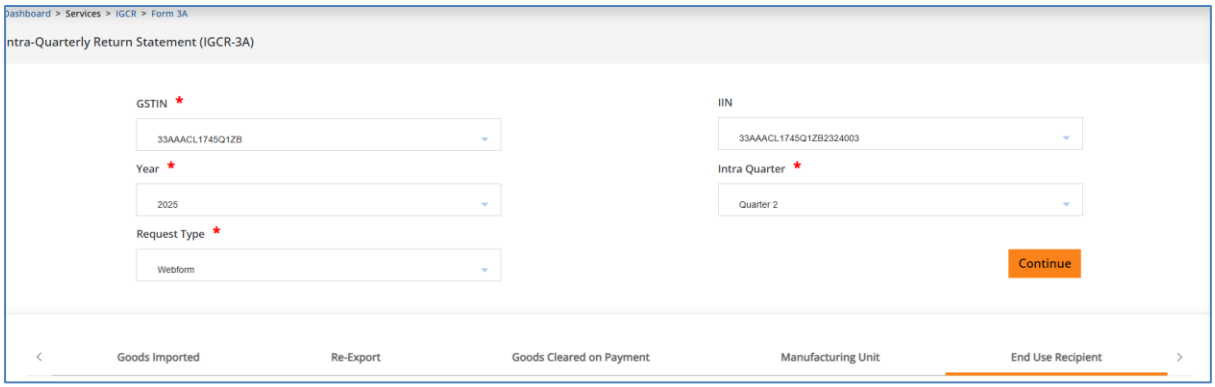
(e) The user will click the <**Continue**> button after adding the details to the table.

(f) When the user clicks the <Continue> button, the system will show the message **"Manufacturing Detail (s) SAVED SUCCESSFULLY"** and the user will move to fill out the details for the next tab 'End User Recipient'.

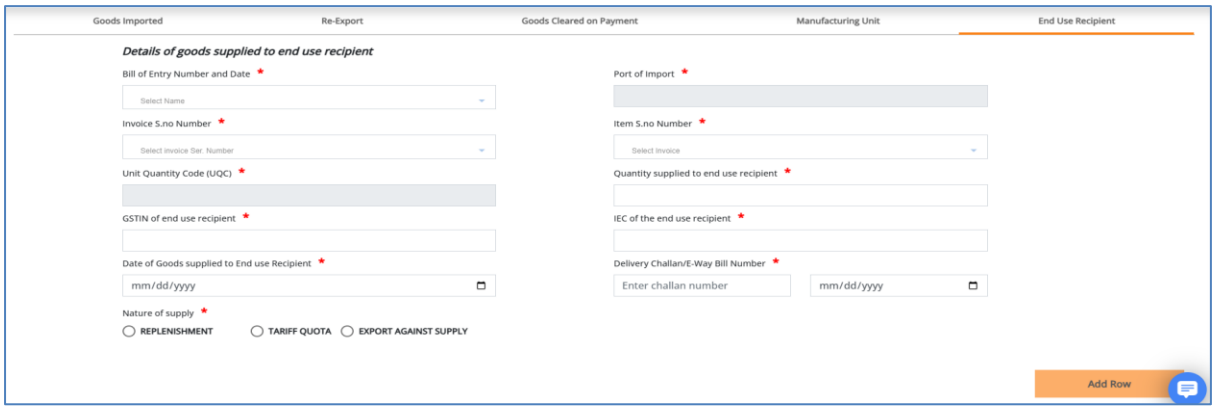


7.1.5 End Use Receipt

(a) Tab requiring the user to fill the details of "all Goods supplied to end use recipient" against an IIN for each line item wise for each invoice and will be displayed as under:



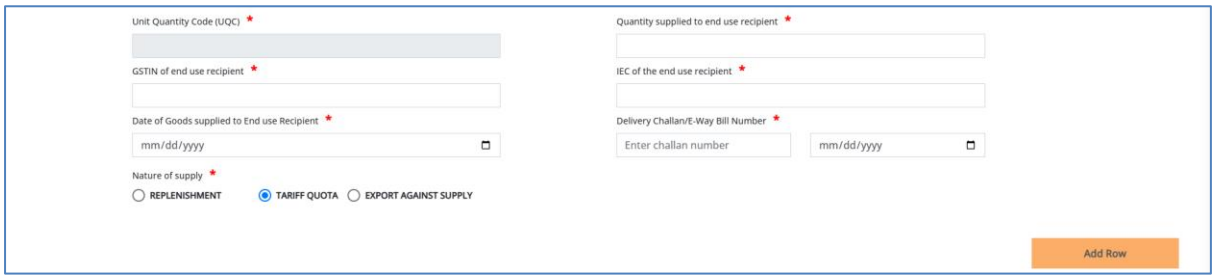
(b) User will select the any one of the option - Replenishment, Tariff Quota, Export against supply.



(c) The user will enter Replenishment Authorization Detail, if they select radio button for replenishment.



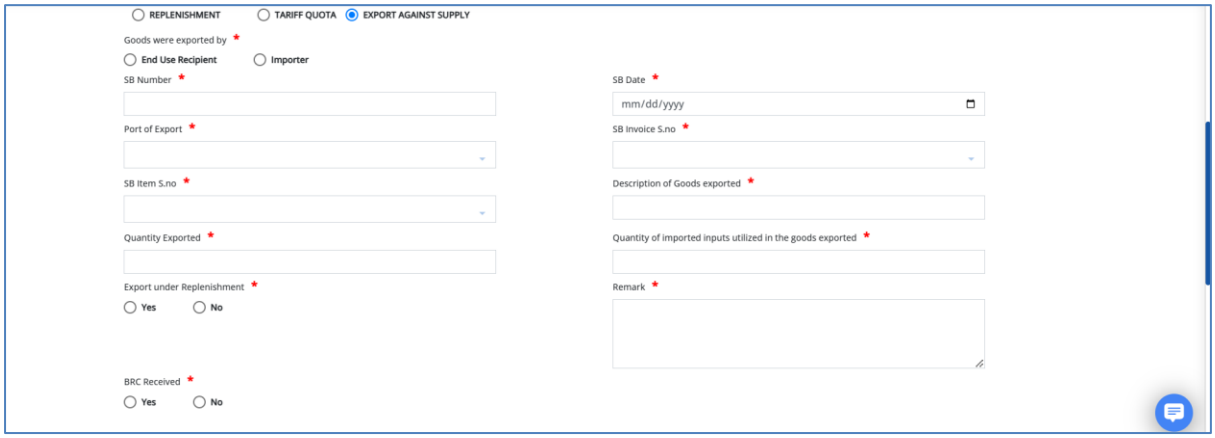
(d) The screen below will appear when the user selects the "**TARRIF QUOTA**" radio button.



(e) if the user selects the radio button 'Export Against Supply', then the system will ask the user to select one of the two radio buttons:

(i) Goods supplied to end-use recipient are exported by the end-use recipient

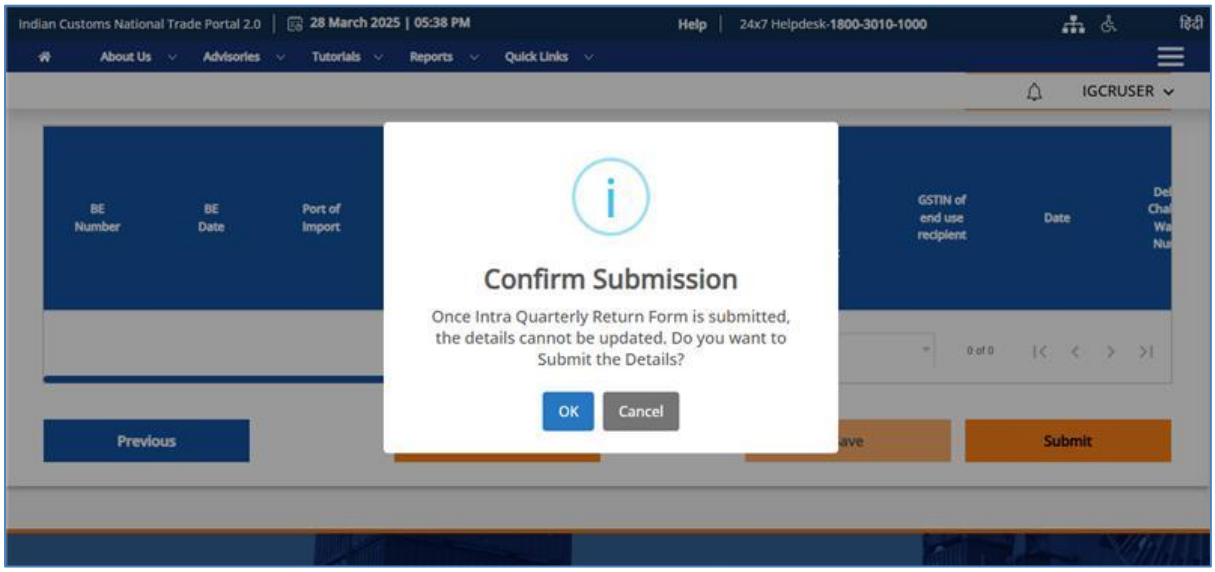
(ii) Goods supplied to end-use recipient are exported by the importer.



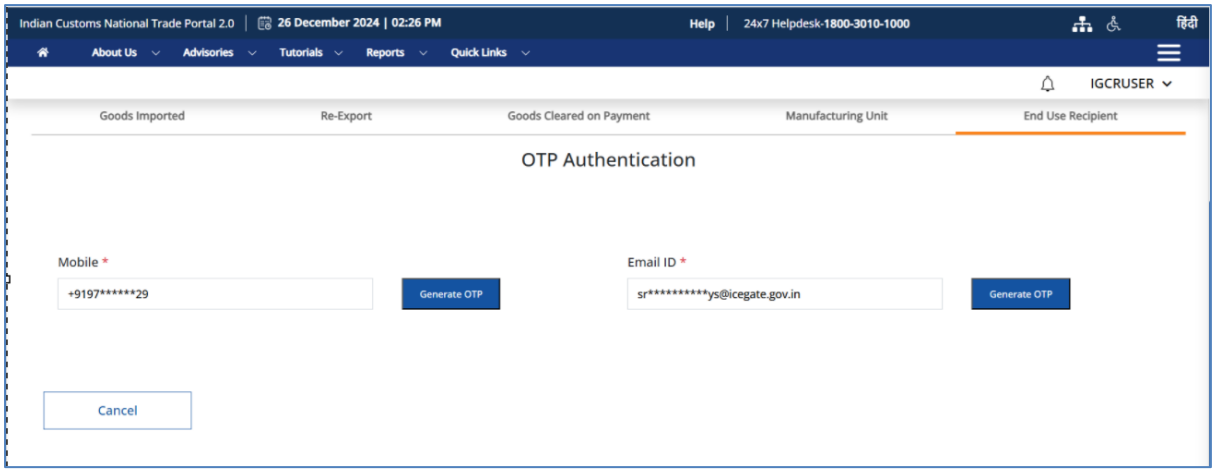
(f) The user can add Goods supplied to end use recipient till that day during the quarter (after last 3A return if any filed) by clicking <**Add Row**> button in the table below.

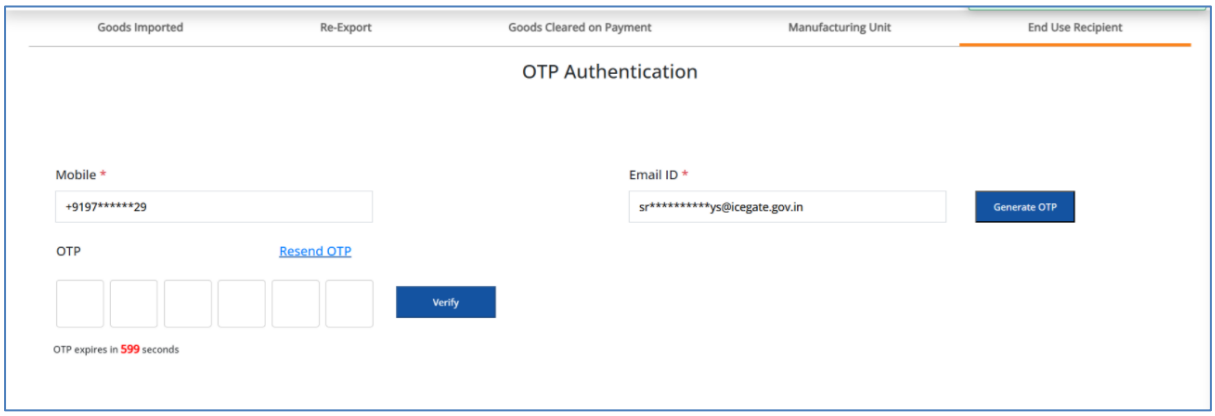


(g) After the user clicks the <**Submit**> button, the system will ask them to confirm the information they entered because they won't be able to change it once the Form IGCR-3A has been submitted.



(h) On clicking the <**Ok**> button above, the request will be validated with OTP (One time password) service both on SMS and E-mail on registered mobile and email id.

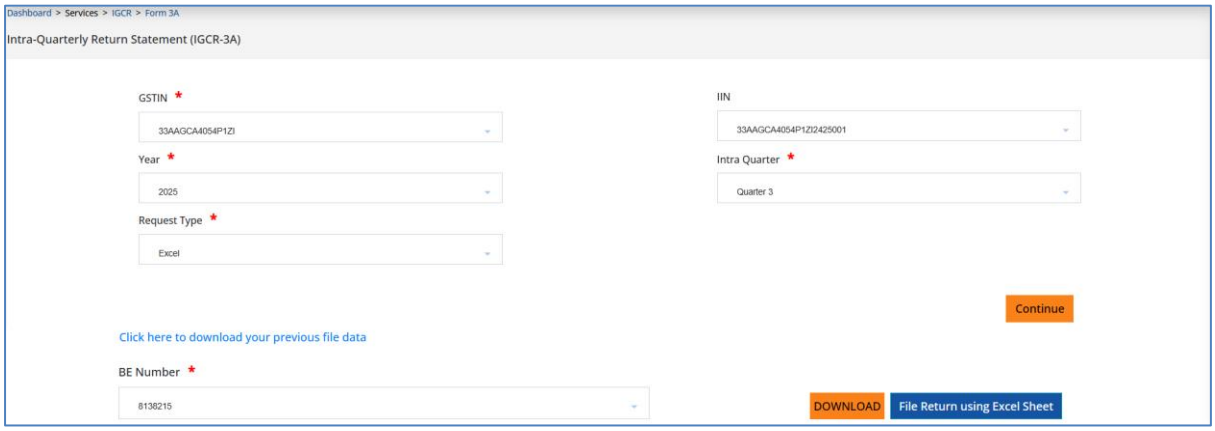




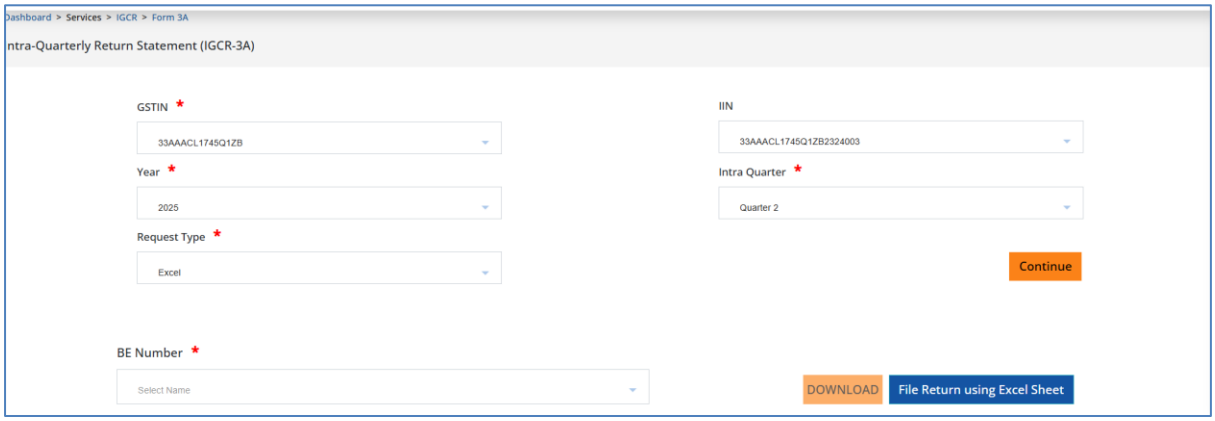
(i) Once user submits the Intra-Quarterly Returns, the bond recredit issuance will be initiated and the user will receive the recredit within 30 minutes post submission of quarterly returns.

7.2 When Request Type is Excel.

(a) When the user selects the request type as "**Excel**" from the dropdown menu, following screen will appear:



(b) The list of Bill of Entry will be shown to the user from drop down list associated with the selected IIN. The user can choose one or multiple BE numbers. The users are encouraged to fill the excel sheet by integrating it with their ERP system and then uploading the same here.



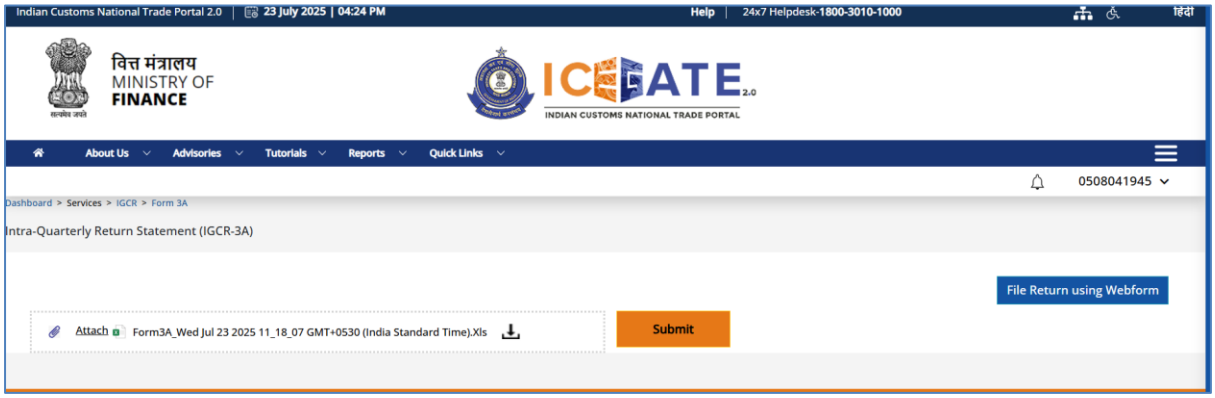
(c) After clicking on the download button, the Excel template will be downloaded in .xlsx format with basic auto-populated BE details as per the selection of the BE number from the dropdown menu. (viz. BE number, BE date, Port of Import, Invoice Serial Number, Item Serial Number, Description of Imported goods and Unit Quantity Code) in all six sheets. The six sheets are (i) Details of Goods Imported (ii) Re-Export of the Imported goods (iii) Imported Goods cleared on Payment (iv) Goods transferred to Job Worker Unit (v) Inter Unit Transfer (vi) Goods consumed by End use Recipient.

(d) Please note, while filling the downloaded EXCEL Form IGCR 3A, the user is required to fill all the columns in all sheets by not leaving any column/field as blank or

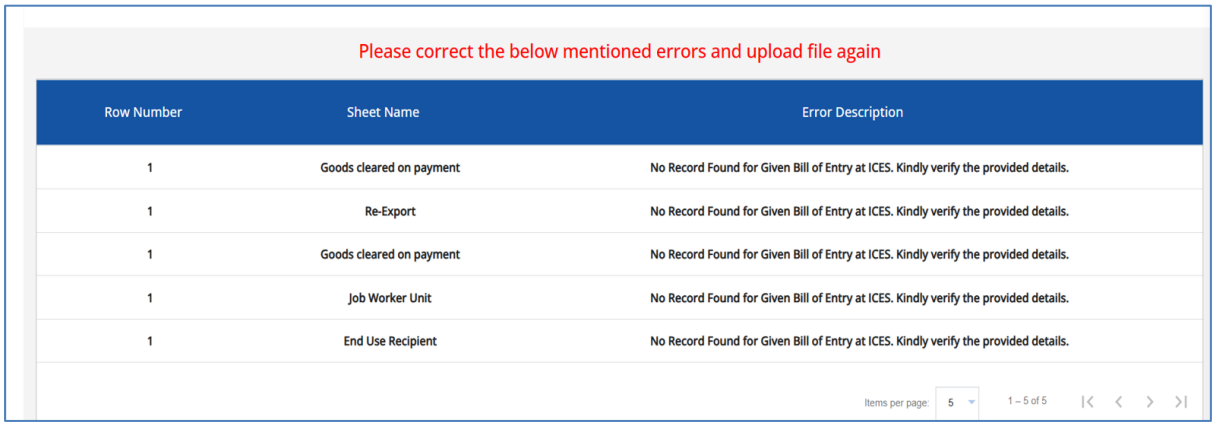
else the Excel sheet will give validation error at the time of uploading the same (If details are not available, the user can fill - “NA” or “0” in the respective columns).

(e) Also to note, if there is no data to be filled regarding any BE line item, then the entire line item for that BE or whole BE can be deleted from the excel sheet and only relevant details can be filled. User has the option to leave the entire line item or BE and can fill “0 or NA” in the entire line(s). If user wants to populate the Excel from its ERP, he can also do the same by automating the same at its end.

(f) Post filling the excel sheet in all six sheets with the required details, the user will have to attach and upload the Excel sheet and click on <**Submit**> button. The validations built in the webform will be checked at the time of uploading the excel sheet. Please note, the excel size can be uploaded more than 3 MB.



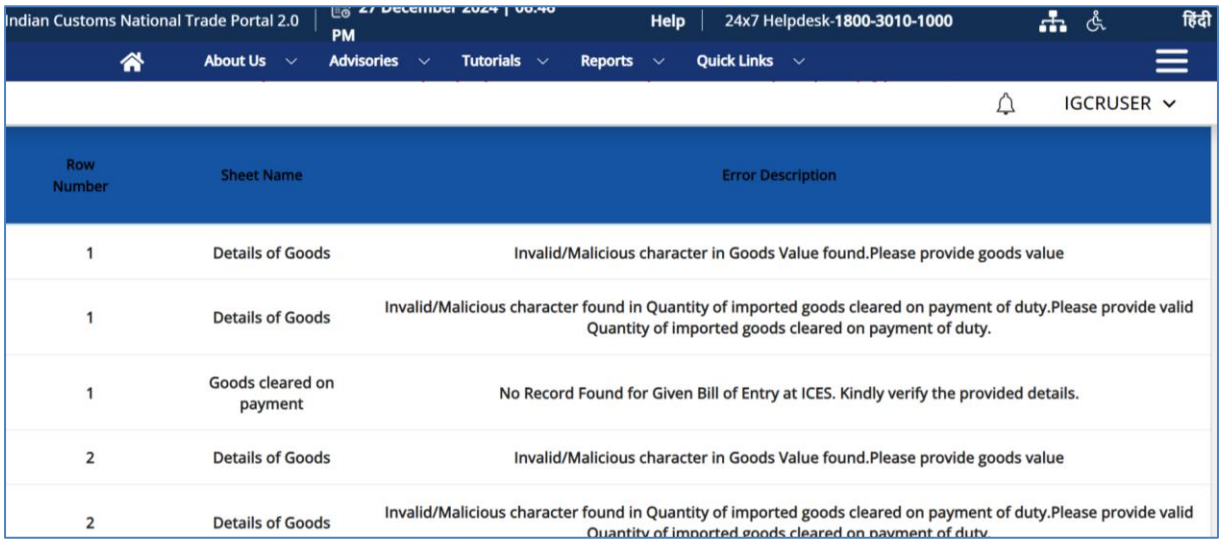
(g) If the users having any validation errors in the uploaded excel, the errors will be shown to the user (sheetwise and line wise as mentioned below). The user can take a screen printout of the same and need to correct the error(s) accordingly and reupload the updated excel file.



Please correct the below mentioned errors and upload file again

Row Number	Sheet Name	Error Description
1	Goods cleared on payment	No Record Found for Given Bill of Entry at ICES. Kindly verify the provided details.
1	Re-Export	No Record Found for Given Bill of Entry at ICES. Kindly verify the provided details.
1	Goods cleared on payment	No Record Found for Given Bill of Entry at ICES. Kindly verify the provided details.
1	Job Worker Unit	No Record Found for Given Bill of Entry at ICES. Kindly verify the provided details.
1	End Use Recipient	No Record Found for Given Bill of Entry at ICES. Kindly verify the provided details.

Items per page: 5 1 – 5 of 5



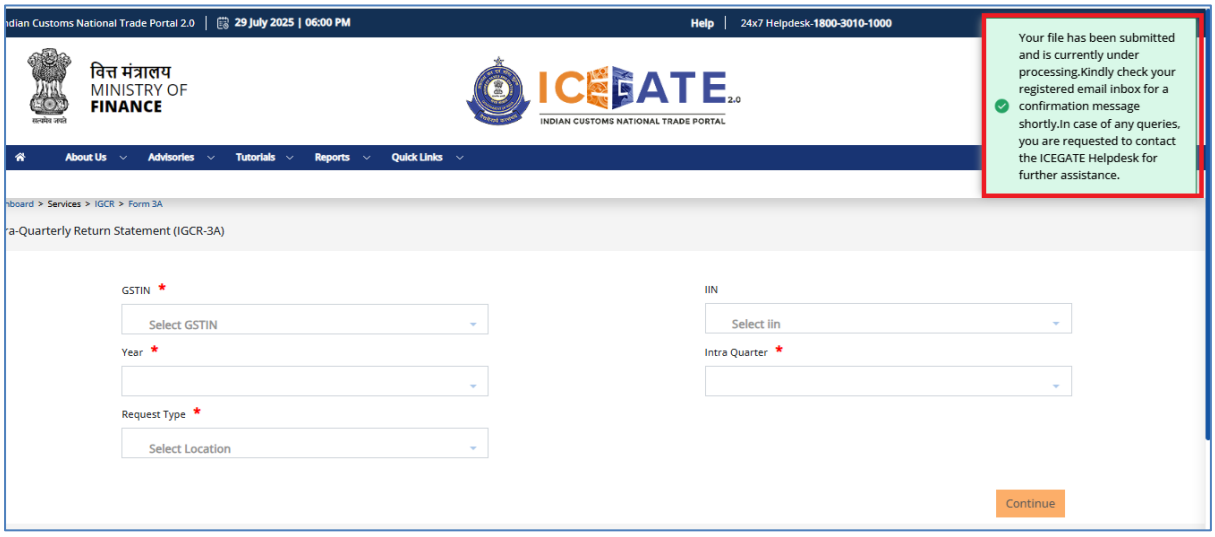
Indian Customs National Trade Portal 2.0 | 27 December 2024 | 06:40 PM Help | 24x7 Helpdesk-1800-3010-1000 हिंदी

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IGCRUSER

Row Number	Sheet Name	Error Description
1	Details of Goods	Invalid/Malicious character in Goods Value found.Please provide goods value
1	Details of Goods	Invalid/Malicious character found in Quantity of imported goods cleared on payment of duty.Please provide valid Quantity of imported goods cleared on payment of duty.
1	Goods cleared on payment	No Record Found for Given Bill of Entry at ICES. Kindly verify the provided details.
2	Details of Goods	Invalid/Malicious character in Goods Value found.Please provide goods value
2	Details of Goods	Invalid/Malicious character found in Quantity of imported goods cleared on payment of duty.Please provide valid Quantity of imported goods cleared on payment of duty

(h) After correcting the mistakes/ errors and uploading corrected excel file, the user has to click the <**Submit**> button.



Indian Customs National Trade Portal 2.0 | 29 July 2025 | 06:00 PM Help | 24x7 Helpdesk-1800-3010-1000

वित्त मंत्रालय MINISTRY OF FINANCE

ICEGATE 2.0 INDIAN CUSTOMS NATIONAL TRADE PORTAL

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Your file has been submitted and is currently under processing.Kindly check your registered email inbox for a confirmation message shortly.In case of any queries, you are requested to contact the ICEGATE Helpdesk for further assistance.

Dashboard > Services > IGCR > Form 3A

Intra-Quarterly Return Statement (IGCR-3A)

GSTIN * Select GSTIN

IIN Select iin

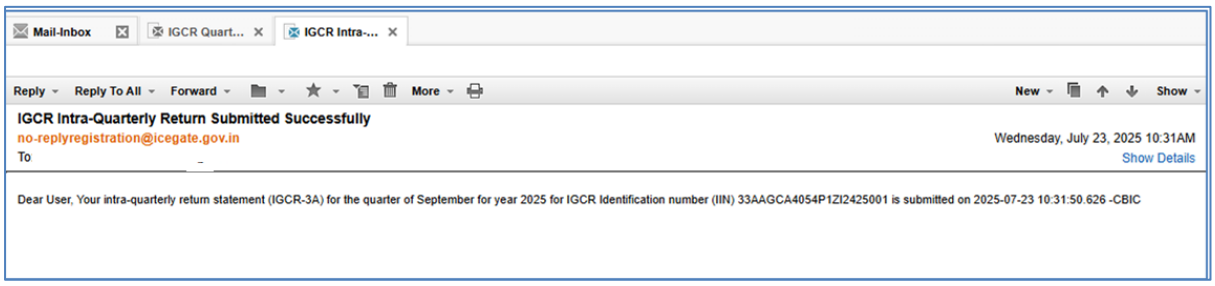
Year *

Intra Quarter *

Request Type * Select Location

Continue

(i) The user will receive an email notification as soon as the Intra quarterly return is successfully submitted.

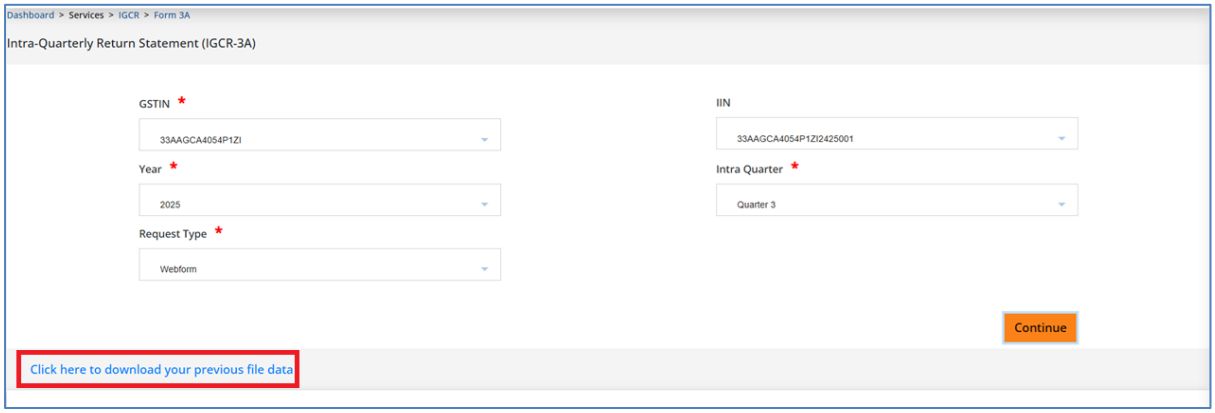


(j) On clicking the <**Submit**> button above, the request will be submitted and bond recredit issuance will be initiated. The recredit will be granted user within 30 minutes from the time of return submission.

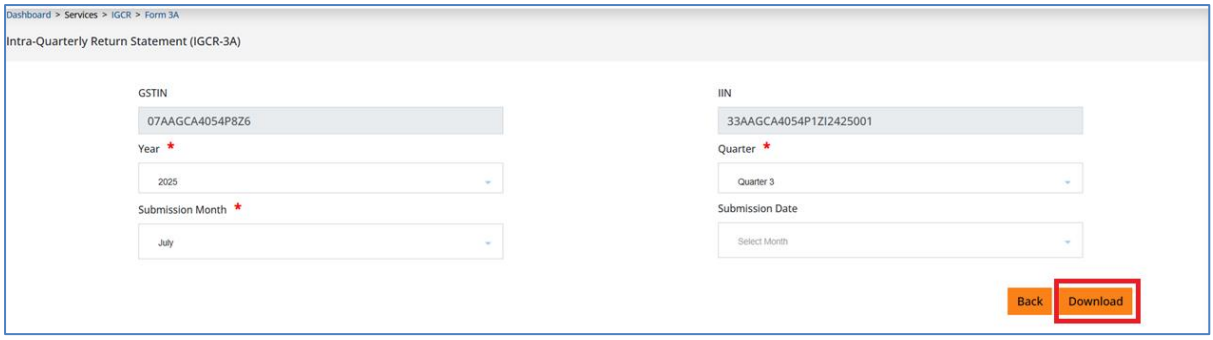
7.3 Download Previous Filed Intra Quarterly Return File.

(a) The user will require to select GSTIN, IIN, Year, Intra Quarter, and Request type (Webform/Excel) from the drop-down menu followed by clicking on <**Continue**> button.

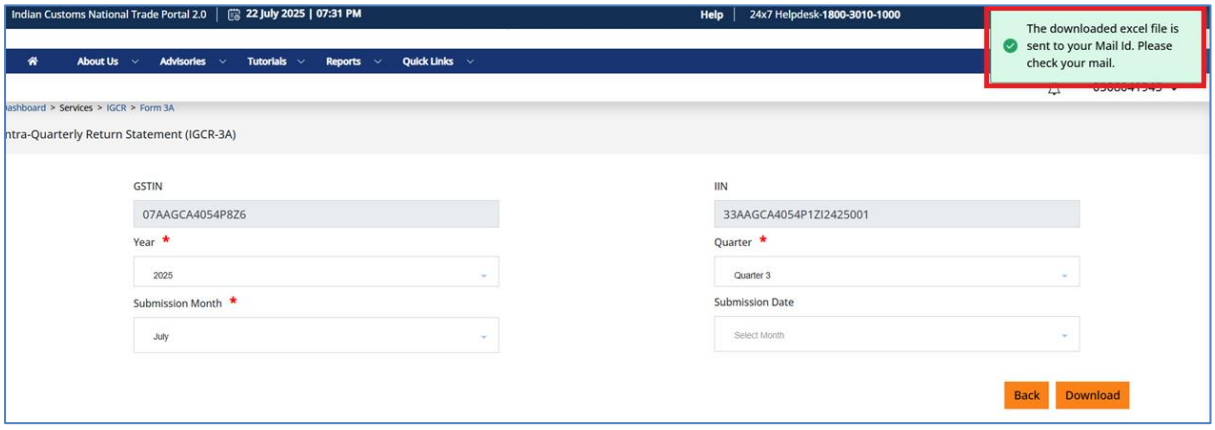
(b) When the <**Continue**> button is clicked. the system will display the link to download the previously filed return.



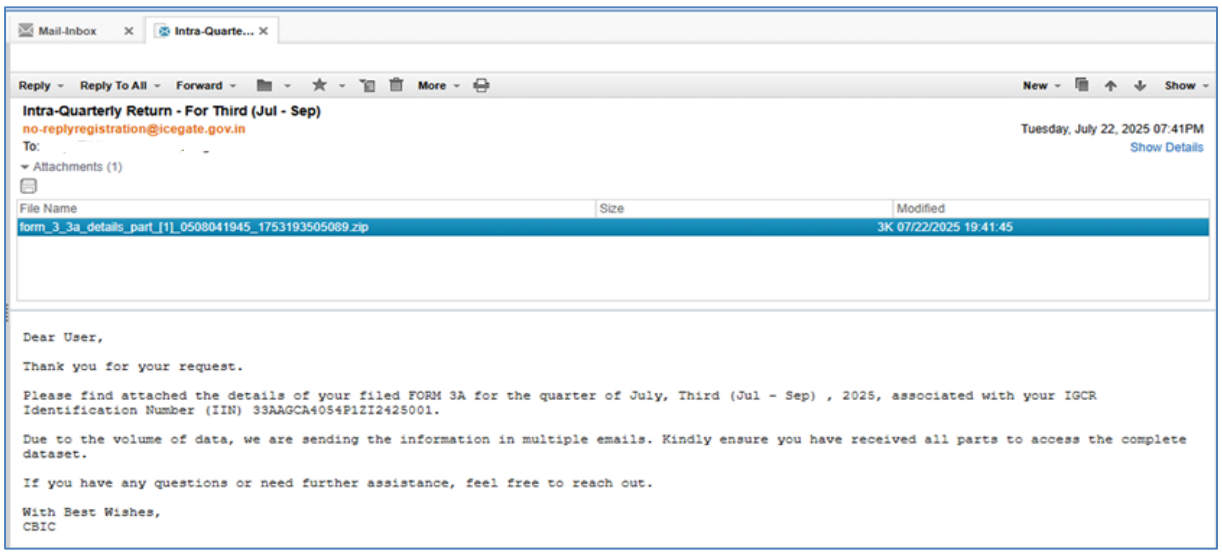
(c) The user can click the <**Download**> button to obtain the prior filled Intra quarterly return.



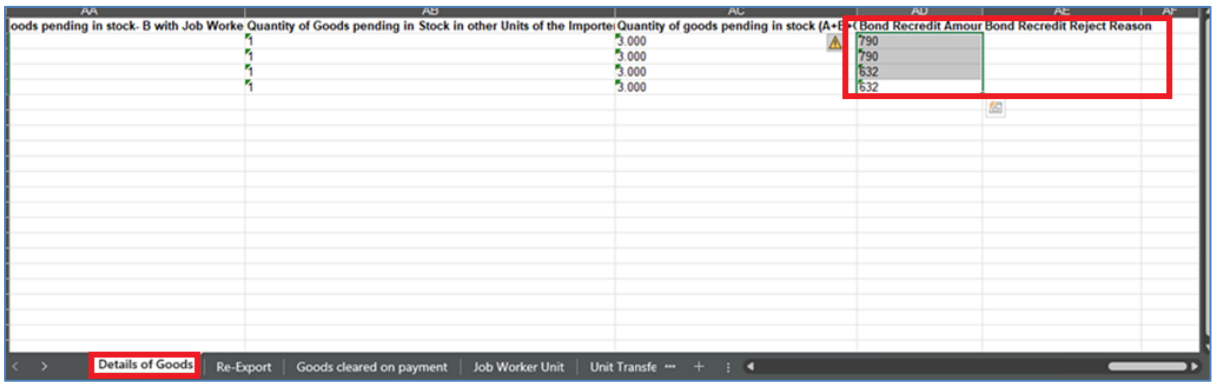
(d) Once the file is downloaded, the system will show the message as "**The downloaded excel file is sent to your Mail ID. Please check your mail**", and user will notify on the email for the previously filed return with a zip file.



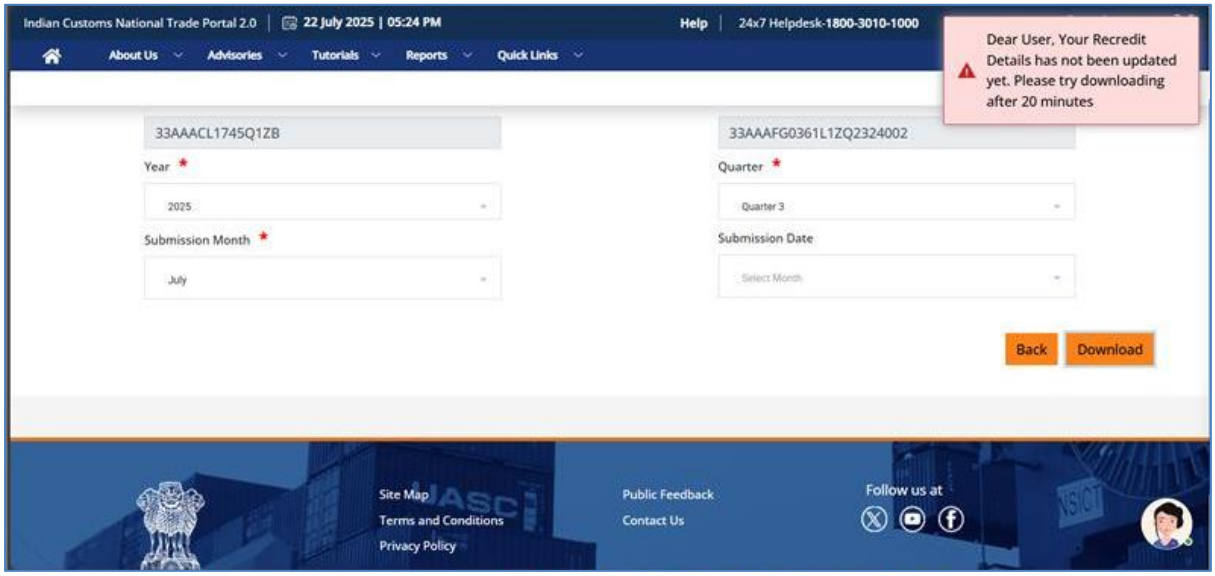
(e) The user will receive an email notification as soon as the quarterly return is successfully downloaded.



(f) After downloading and extracting the zip file, the details of "**Bond Recredit Amount**" and "**Bond Rejection Reason**" will be shown in the "**Goods Imported**" tab.



(g) In case of user haven't received the recredit or rejection by ICES. The system will show the message "**Dear User, Your Recredit details has not been updated yet. Please try downloading after 20 minutes**".



8. Contact Us.

The contact details are as follows:

Pr. ADG, ICEGATE

Director General of Systems & Data Management, CBIC

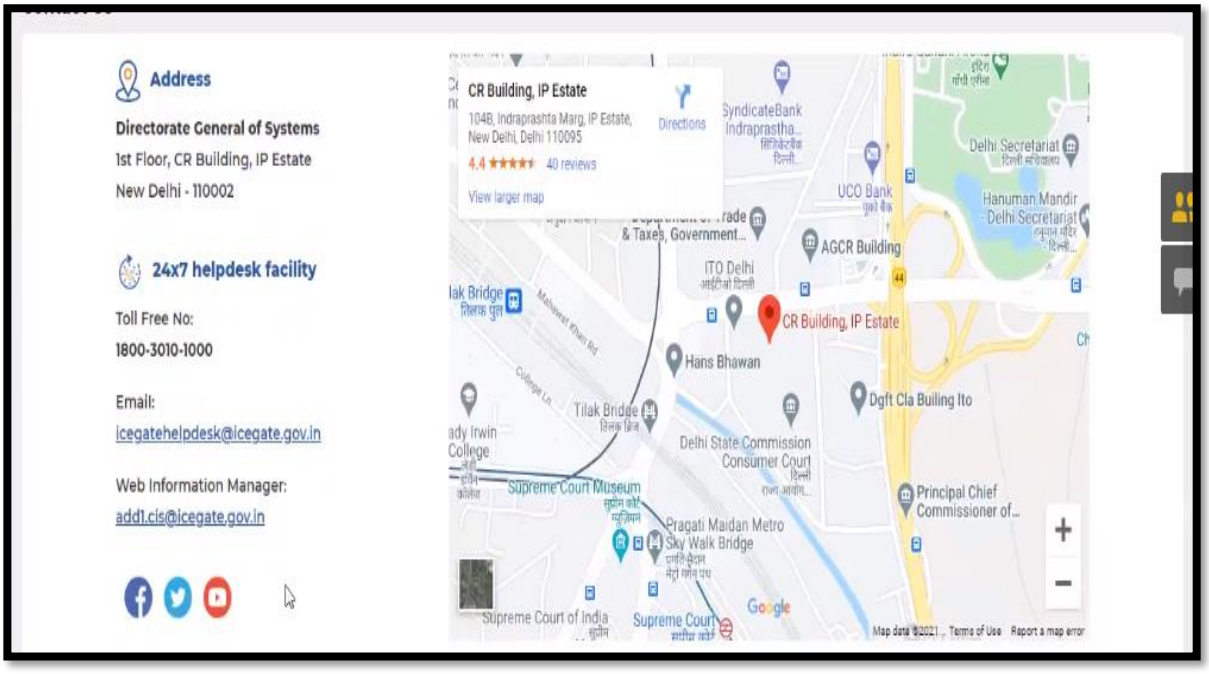
1st Floor, CR Building, IP Estate,

New Delhi – 110 002

Toll Free No: 1800-3010-1000

The user can also drop their queries at:

Email: icegatehelpdesk@icegate.gov.in



**********END**********