

F. No. 20000/3/2012-OSD (ICD)

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

Room No. 227 A, North Block, New Delhi
Dated the 31st March, 2023

To

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

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

All Principal Directors General / Directors General under CBIC

Madam/Sir,

Subject: Acceptance of Electronic Certificate of Origin (e-COO) issued under India-Japan CEPA - regarding.

With reference to above-mentioned subject, it is hereby clarified that an e-COO, issued electronically by the Issuing Authority of Japan, is a valid document for the purpose of claiming preferential benefit under India-Japan CEPA, provided that the e-COO has been issued in the prescribed format, bears seal and signatures of the authorized signatory of the Issuing Authority, and fulfills all other requirements stated in Notification No. 55/2011-Customs (N.T.) dated 01.07.2011, as amended.

2. The specimen seals and signatures as well as the authenticity of the details mentioned in the e-COO can be respectively verified through the relevant tab of the "CO Reference System" of the Ministry of Economy, Trade and Industry (METI) of Japan. The ID and password to access the "CO Reference System", provided by METI of Japan, have already been circulated by FTA Cell. In case of doubt, the matter shall be referred to the FTA Cell (under the Directorate of International Customs) for initiating verification process with the issuing authority of exporting country.

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

4. For defacement purposes, a printed copy of e-COO shall be presented to the Customs officer, who shall cross-check the unique reference number and other particulars entered in the bill of entry with the printed copy of e-COO. This procedure will be in lieu of defacing the original hard copy of a certificate of origin. In this regard, it may be recalled that a check has

already been introduced in ICES to disallow use of same COO reference number in more than one bill of entry.

5. It is requested that the above procedure for accepting e-COO may be suitably implemented in Customs formations under your jurisdiction.

Yours sincerely,

Neetisha
31/03/2023

(Neetisha Verma)

Senior Technical Officer
International Customs Division