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Indirect Tax Alert

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Simplification of procedures for import and export of goods

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Clarification

At the present as per customs procedure for import and export of goods, importer/exporter is required to submit a commercial invoice and packing list. The packing list contains certain data fields which are common with commercial invoice, viz:

- Description of Goods
- Marks and Numbers
- Quantity
- Gross Weight
- Net Weight
- Number of Packages;
- Types of Packages (such as pallet, box, crates, drums etc.)

For the purpose of simplification and benefit to trade, the Central Board of Excise and Customs (CBEC) have issued a circular for merging of commercial invoice and packing list. Thus, where a commercial invoice cum packing list contains above mentioned data, a separate packing list would not be insisted upon.

However, if importer/ exporter desires to submit separate packing list, the same would also be accepted.

Source: Circular No.01/15 Customs Dated 12 January 2015

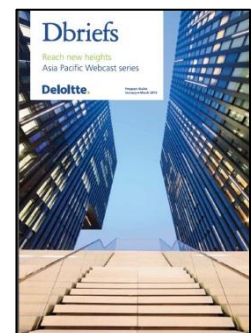
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