

	<p style="text-align: center;"> भारत सरकार/ GOVERNMENT OF INDIA वित्त मंत्रालय/ MINISTRY OF FINANCE राजस्व विभाग /DEPARTMENT OF REVENUE सीमा शुल्क आयुक्त का कार्यालय /OFFICE OF THE COMMISSIONER OF CUSTOMS सीमा शुल्क भवन, मार्मागोआ, गोवा - ४०३८०३ CUSTOM HOUSE, MARMAGOA , GOA - 403803. दूरभाष क्रमांक-०८३२-२५२१०८०, फैक्स-०८३२-२५२०७४४ / Telephone No. 0832-2521080, Fax-0832-2520744 </p>	
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STANDING ORDER NO. 03/2024

Subject: First time Exporter-Importer verification of documents –reg.

Attention of all the Officers in the jurisdiction of the Office of the Commissioner of Customs, Goa is invited to export/import of goods by merchant exporters-importers.

As a preventive measure, it has been decided to look into the aspect of the genuineness of the merchant exporters-importers, who are exporting/importing various goods for the FIRST TIME through Goa Customs.

All such first time importers / exporters or their Custom Brokers shall (in addition to copy of IEC Certificate issued by DGFT), submit minimum one document from each of below mentioned Category-I and Category-II to the concerned Assessing Officer/ Examination/ Docks Officer-

CATEGORY-I

- I. In case of Proprietorship Firm: Copy of Aadhaar or Passport of the Proprietor;
- II. In case of Partnership Firm: Copy of Aadhaar or Passport of all the Partners and copy of Partnership Deed [A partnership deed, also known as a partnership agreement, is a document that outlines in detail the rights and responsibilities of all parties to a business operation]; or
- III. In case of Limited Liability Partnership: Copy of Aadhaar or Passport of the designated partners + Certificate of Registration issued by Registrar + LLP Agreement (Charter denotes its scope of operation).;
- IV. In case of Company: Copy of Aadhaar or Passport of the present Managing Director / any other Director + Certificate of Registration issued by Registrar + Memorandum and Articles of Association (Charter of the Company which defines its scope of operation);

CATEGORY-II

- (i) Copy of GST registration of the merchant exporter/importer.
- (ii) A certificate from the Bank with whom the Bank Account is being maintained for the purpose of remittance of foreign exchange to the effect that account is being maintained satisfactorily. Where the bank account is less than 3 months old, details of other bank accounts held by the exporter/ importer.

In addition to the above said documents, the importer / exporter shall submit the details of past exports / imports made from other ports, if any, Balance Sheet of the previous year and copy of the last Income Tax Return / GST Return filed.

Procedure to be followed by Customs Officer after receipt of KYC documents:

- i. On receipt of above mentioned documents, the concerned Customs Officer shall verify, as to whether the merchant exporter / importer is a first time exporter of any goods through Custom House Goa, through EDI system or through the provision created in the intranet for this purpose, with the help of the IEC.
 - ii. The Customs officer who had received the documents, will open a separate file in e-office for each such first time importer / exporter, as the case may be.
 - iii. Thereafter, they should forward all the documents to the Deputy/Assistant Commissioner of Customs, SIIB.
 - iv. Out of the documents submitted by the party, SIIB officer will verify the genuineness of IEC, at least one document of Category I and one document of Category II by making following procedure:
 - a) Verification of IEC: SIIB officer will verify the Genuineness of IEC and other details mentioned on it through DGFT website.
 - b) Verification of Documents: SIIB Officer will complete the verification of bank details of IEC holder by writing a letter/e-mail to the concerned Bank Branch as mentioned in the IEC details. If any discrepancies are noticed, the same may be immediately reported to the supervisory authority. Similarly, the GST registration may be verified through letter/e-mail/any government portal.
 - v. SIIB shall ensure that physical verification of the address declared in the IEC is completed at the earliest in at least 10% of the cases.
 - vi. For verification of out station addresses, Customs House Authority nearest to that address, may be requested to verify the address of the first time importer / exporter.
 - vii. It will be the responsibility of SIIB to complete the verification process within a reasonable time limit and update the results on monthly basis.
 - viii. SIIB should maintain details of such first time importers / exporters in a register, including details of verification results received from SIIB. This register should be put up before jurisdictional ADC /JC /DC /AC on monthly basis. In case of any adverse report indicating misdeclaration, matter should be immediately reported to ADC /JC /DC /AC SIIB to initiate preventive measures including putting a suitable alert against such IEC in ICES.
6. This Standing Order will come into force with immediate effect.

COMMISSIONER OF CUSTOMS