F. No. 12/6/2017-Proj.  
Dated: 30.06.2020

To  
All SEZ units/Developers/Co-developers  
under jurisdiction of Development Commissioner  
Noida SEZ

Subject: Integration of ICEGATE and SEZ online for duty payment-reg.

Sir,

I am directed to forward herewith letter no. J-16/3/2007-SEZ-VolV dated 29.06.2020 on the subject captioned above for information and necessary action.

End as above

Yours faithfully,

(Nitin Gupta)  
Deputy Development Commissioner

Copy to:

1. All Specified Officers/ Authorised Officers under the jurisdiction of Development Commissioner, Noida SEZ
2. Manager, NSDL
To,

All Development Commissioners
Special Economic Zones.

Subject: Integration of ICEGATE and SEZ online for duty payment - regarding.

Sir

I am directed to refer to the subject mentioned above and enclose herewith a communication dated 26.06.2020 received from O/o Pr. CCA, CBIC regarding operationalization of online duty collections through SEZ online w.e.f. 1st of July, 2020 after complete integration of SEZ online system with ICEGATE system. I am also enclosing a Power point presentation and User manual created by NSDL regarding usage of this new module.

2. DCs are requested that operationalization of this new system of duty payment may be widely publicized among stakeholders.

Enclos: As above

Yours faithfully,

(Sumit Kumar Sachan)
Under Secretary to the Govt. of India
Tel. 23062496
e-mail: sumit.sachan@nic.in
To

Shri Senthil Nathan S.
Deputy Secretary
Department of Commerce
Ministry of Commerce and Industry
Udyog Bhawan, New Delhi 110107

Sub: - Commencement of SEZ integration with ICEGATE for online collections of duty – reg.

Sir,

Reference is invited to the issue of collection of SEZ duties through online mode. In this regard, this office has been coordinating with the NSDL, ICEGATE and RBI for enabling integration of SEZ as a 3rd party application with ICEGATE. The process to be followed for collection of SEZ duty shall be in line with the one being followed in the case of collections of Central Excise and Service Tax through integration of ACES (as a 3rd party application) with ICEGATE.

2. As per the agreed process, the Challan will be generated on the SEZ application which shall provide the payment link through the ICEGATE portal. As an immediate arrangement, the ICEGATE will generate a Mandate Form through which the taxpayer will be able to pay the duties through any of the NEFT/RTGS enabled Bank. The RBI shall act as a beneficiary bank and shall provide the payment confirmation details to the ICEGATE and the related scroll information to the O/o Pr. CCA, CBIC for accounting through the ARPIT [Accounting and Reconciliation Portal of Indirect Taxes]. In due course, the taxpayer will be able to discharge the tax liability through net-banking mode through any of the Banks authorized for collection of Customs Duty.

3. It is brought to the notice of your department that necessary System Integration Testing between various stakeholders (NSDL, ICEGATE, RBI & O/o Pr. CCA, CBIC) has already been done and the online collection of duty can now be started. As per the mutually agreed dates, it has been decided to make the online collection of SEZ duty operational w.e.f. 1st July 2020. It is therefore requested that necessary Public Notice for information of the stakeholders may be issued by the Department of Commerce under intimation to this office.

Yours faithfully

(Neeraj Kuhanai)
Dy. Controller of Accounts

Copy for information to:

1. Shri Anupam Prakash, ADG (ICEGATE), CR Building, IP Estate, New Delhi
2. Shri Vijay Gupta, NSDL Database Management System, Mumbai
3. Shri L.S. Bhati, Asstt. General Manager, DGBA, RBI, Mumbai
ONLINE PAYMENT OF CUSTOMS DUTY (SEZ to DTA Bill of Entry Transactions)

Version 1.0
Introduction

Presently, the duties applicable in SEZs are paid using document challan at any of the Agency Bank branches. SEZ Online system provides detailed Challan of the duty to be paid. SEZ Unit / Buyer pays the duty at the bank and records the details of the duty payment in the system. SEZ Customs verifies the challan payment and provide “Out of Charge” for clearance of the goods. In line with the existing practice at some of the SEZs, SEZ Online also facilitates bulk payment of duty in advance which can be adjusted against Bill of Entries. Scrips / Licences issued by DGFT can also be utilised for offsetting the duty obligation.

Now, SEZ Online System is integrated with DG System, CBIC (ICEGATE) and Office of Principal CCA, CBIC and RBI to facilitate online payment of duties. Users would be able to pay the duty amount online.

This manual explains the process of Payment of Customs duty using electronic mode in case of transactions when SEZ entities (Units / Developers / Co-developers) clears goods to companies in Domestic Tariff Area (DTA), EOU, STPI etc. and SEZ Customs assess the Bill of Entry (BoE) with Duty Payment Order.

Online Payment of Customs Duty (SEZ to DTA Transactions)

SEZ Online System will now be enabled for Online Payment of Customs Duty in transactions where SEZ Units / Developers / Co-developers are making Supply to DTA, EOU, STPI Units etc.

As per advice of SEZ Division, Department of Commerce, Ministry of Commerce & Industry and Principal CCA CBIC, Online Duty Payment will be enabled through ICEGATE System.
**Steps for BoE processing with Online Payment of Duty:**

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Stage of Bill of Entry</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Bill of Entry Creation</td>
<td>No change</td>
</tr>
<tr>
<td>2</td>
<td>Bill of Entry Submission using Digital Signature</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Bill of Entry Assessment by Customs - Challan Generation</td>
<td>Additional facility of Online Duty Payment would be available. When user opts for Online Payment of Customs duty, Challan will be shared by SEZ Online System with ICEGATE System.</td>
</tr>
<tr>
<td>4</td>
<td>Duty Payment - Options</td>
<td>Select SEZ Name, enter IEC/PAN of DTA buyer to fetch challan details on ICEGATE portal</td>
</tr>
<tr>
<td>5</td>
<td>Log-in to ICEGATE portal to Access Challans</td>
<td>ICEGATE System will present all unpaid challans. Single or multiple challans (Max.10) can be selected for duty payment.</td>
</tr>
<tr>
<td>6</td>
<td>Selection of Challan/s for duty payment</td>
<td>User will be presented screen to generate &quot;Mandate Form&quot;. Payment option NEFT or RTGS needs to be selected and Mandate Form needs to be generated and to be printed/saved.</td>
</tr>
<tr>
<td>7</td>
<td>Generation of Mandate form</td>
<td>User needs to make duty payment using NEFT/RTGS mode by Quoting &quot;Account Number&quot;, &quot;IFSC&quot; mentioned in Mandate Form. NEFT/RTGS transfer can be made from any bank, using online banking or branch banking facilities offered by such bank. <strong>Note:</strong> Net banking will enabled in due course.</td>
</tr>
<tr>
<td>8</td>
<td>Duty Payment</td>
<td>All NEFT/RTGS Transfers will be made directly to duty collection account of Principal CCA. This account is maintained at RBL. Upon receipt of money, RBL will provide electronic confirmation to ICEGATE. In turn, ICEGATE will provide confirmation to SEZ Online.</td>
</tr>
<tr>
<td>9</td>
<td>Updation of Duty Payment at ICEGATE and in SEZ Online</td>
<td>When Success payment message is received from ICEGATE, Bill of Entry transaction will automatically be moved to Customs (PO) inbox for “Out of Charge”.</td>
</tr>
</tbody>
</table>

**Process of Payment of Customs Duty with Screens is detailed below:**

Presently online duty payment facility is enabled for SEZ to DTA, EOU, STPI etc. Bill of Entry Transactions.

1. **Creation of Bill of Entry and Submission of Bill of Entry:**

   There is no change in preparation and submission of Bill of Entry through SEZ Online System.

2. **Assessment of Bill of Entry:**

   There is no change in assessment of Bill of Entry by SEZ Customs. When duty is payable, it will be assessed with any of the below status.

   1. **Approved with Duty:**
2. **Approved with Duty (GST):**
3. **Approved with Duty (Provisional):**
4. **Approved with Duty (GST)/(Provisional)**
5. **Final Assessment Completed – Pay Duty**

When any of the above status is marked by Customs, Facility for Online Duty payment will be enabled for selection. In case, part of the duty is adjusted against any DGFT Scrip, only balance portion would be applicable for online challan.

3. **Option of Online Payment of Customs Duty (SEZ Online System)**

After assessment, as per the current practice, the BoE will be made available in the Inbox of the Unit for paying the duty and recording the details.

1. Entire amount due can be paid using any one of the available payment options i.e. Online Duty Payment / Bank Challan / ADL. However, after few days of implementation and monitoring of online payment facility, all other payment options will be disabled.
2. To make online payment, user need to indicate “Online duty payment confirmation” within 3 days of assessment of the transaction.
3. Once online duty payment is selected, offline payment option would be disabled for the underlying transaction.
4. Once online duty payment is selected, duty payment needs to be completed within 5 days of assessment by SEZ Customs, else the online challan will expire.

Online duty payment option needs to be selected as below:

3.1. **Online Duty Payment Confirmation by SEZ Entity Maker/Approver/CHA Users:**

SEZ Unit/Developer/Co-developer Maker, Approver or CHA Users have to access below link:

**Link Online Duty Payment >> Duty Payment.**

Transaction for which Duty is to be paid, Transaction Request ID needs to be entered:
After entering Request ID and clicking on Search button, below transaction information and payment instructions will be displayed:

**Request Details**

- **Request ID**: 261902219314
- **BOC No.**: 26000011
- **BOC Date**: 05/05/2015
- **Assessment Date**: 06/06/2015
- **Request Status**: Approved With Duty
- **Challan Number**: 26001000001
- **SEZ Entity Name**: Test Ltd
- **SEZ Entity NEC**: 26005000001
- **Importer Name**: ANIC
- **Importer Address**: Mumbai, India
- **Importer ITC/PAN**: 314134214
- **Total Duty Amount in Rs.**: 158.50

**Declaration:**

1. Please confirm to pay the Duty Amount using Online Payment Facility.
2. On click of "Proceed with Payment" the requested Challan details will be transmitted to ICEGATE Application on real time basis.
3. You need to pay the duty by logging on ICEGATE portal.
4. Upon receipt of successful payment completion message from ICEGATE, the status of the concerned transaction will be updated.
5. Clear Current Payment to invoice. Online Payment Option will be disabled.
6. Challans will be completed within a maximum period of 3 days.
7. You need to access Challans from ICEGATE using Hyperlink Type - SEZ Port Center - IFAC (CIF/Exporter) Start for details at latest at Payments and other details refer to Online Payment Manual.

**Do you want to proceed with Online Duty Payment?**

- [ ] OK
- [ ] Cancel

**NOTE:** Kindly note that facility for confirmation of online payment will be available for 3 days (72 hours) from date of Assessment (i.e., if it is approved by customs on 1st July 2020 at 3:05 PM, it will be available for online payment till 4th July 2020, 3:05 PM). If Online Payment option is not selected through System, payment will have to be made through TR-6 challan at agency bank branch.

Once Online Duty Payment option is selected, Challan Information will be shared with ICEGATE System. Challan will be available for payment on ICEGATE portal for 5 days from date of assessment of Bill of Entry in SEZ Online System. It means if transaction is approved in SEZ Online System on 1st July, 2020 (7:45 PM) then user will get option to opt for online duty payment till 4th July 2020(7:45 PM) and challan will remain valid in ICEGATE system till 6th July 2020 (7:45 PM).
When challan information is shared with ICEGATE and successfully accepted, below message indicating sharing of Duty Challan Information with ICEGATE will be displayed.

Payment details has been shared with ICEGATE. Your Challan number is 4353800095. Kindly login to ICEGATE portal using Document Type + SEZ Port Code + DTA Importer IEC and proceed with payment.

If there is any error from ICEGATE System then SEZ Online System will throw an error as below:

Online Duty Payment

Error while sharing payment details with ICEGATE. Kindly reinitiate the payment. In case of repeated error please contact seznsl@nsdl.co.in

Request ID: * 261900747256
Search Reset

Note:

In case of error in sending Challan to ICEGATE, User will be able to select option for Online Duty Payment again and the process will repeat. Users are requested to access ICEGATE site only after confirmation of sharing of SEZ BoE Challan.

3.2. Online Duty Payment through Login Page by DTA Buyer (without Login):

SEZ Online System also facilitates DTA companies which want to initiate confirmation of online duty payment, such DTA users can access SEZ Online System Login Page [https://www.sezonline-ndmilogin/User/Login.aspx] and pass key parameters to fetch Bill of Entry information and provide confirmation as shown below:
Request ID of SEZ Online DTA Sale Bill of Entry transaction and IEC/PAN needs to be captured to fetch the information. Upon reviewing information below confirmation can be provided. After confirmation is provided, Information will be presented as below:

4. Generation of Duty Payment “Mandate Form” and Duty Payment using NEFT / RTGS

After confirmation is provided on SEZ Online portal, visit ICEGATE portal (https://cbicpay.icegate.gov.in/icepay/) to proceed with Online Payment of Customs duty. Select Duty Type as SEZ Customs Duty, Document Type as SDTA, select Location as SEZ Name, and enter IEC/PAN of DTA buyer to fetch challans on ICEGATE portal.
ICEGATE System will validate above details and present all unpaid valid Challans as below:

User needs to select the Challan(s) and click on “Confirm Challan” to proceed with Payment. Maximum 10 Challans can be selected & paid in Single attempt. If more than One Challan is selected, system will present list of selected Challans:

User can review the same and click on “Pay Now” to proceed or “Back” to go back to previous screen. Below Screen will be presented:
You can select the mode of payment i.e. NEFT or RTGS. The mode selected here, should only be used for making payment. Click on “Generate Mandate Form” and system will generate following form:

**Important Points to be noted here:**

1. Transfer can be made from any bank participating in NEFT / RTGS System.
2. The payment is being managed through RBI account and therefore the IFSC Code belongs to RBI directly.
3. The account number generated on the mandate form is a Virtual Account Number and will vary / change for each transaction and cannot be re-used.
4. **Absolute care should be taken to ensure that IFSC Code and Account Number, as are provided on the mandate form are correctly captured in funds transfer instruction.**
5. It is suggested to Print and also save a copy of the mandate form as generated from ICEGATE system for future reference.
6. Payment must be completed (including multiple levels of authorisation) well before the expiry date and time indicated on the mandate form.
7. NEFT / RTGS transaction reference number received from your banker may be maintained for further reference.
8. In case where multiple challans are selected for consolidated payment, the duty amount would be total of all challans.

**Note:** Facility for payment using Net banking would be introduced in due course and will be intimated to all users.

5. **Confirmation of Duty Payment**
After duty is paid, RBI will validate the same against the Challan details received from ICEGATE and send confirmation to ICEGATE. ICEGATE will send confirmation message to SEZ Online System. Upon receipt of Success message, transaction status will be updated to reflect duty payment and will be automatically presented in Inbox of SEZ Customs for issuance of “Out of Charge”. SEZ Customs will be able to view payment information as shown below:

6. Facility for Checking Status of Online Duty Payment:

To check status of Duty Paid Online, status can be viewed by clicking on link “Duty Payment Status & Receipt”. User can input any of the field above to fetch information of Duty Payments made on ICEGATE portal. User can provide the input and fetch necessary information by clicking on Search.

Users can fetch status by providing below parameters as Input:

- **Request ID:** SEZ Online Request ID
- **Transaction From Date & To Date:** Bill of Entry Submission Date range
- **Challan Number:** Challan number generated by SEZ Online System
- **Transaction Status:** Option are available “Pending” & “Success”

Status will be shown as below:
If the success message is not received, the system will show status as “Pending”. However, if as per your records, payment has been successfully completed and the payment status is pending even though 60 minutes or more have lapsed, user can click on “Fetch Status” button to fetch real-time status from ICEGATE System.

In case it is still not updated, please contact your bank or ICEGATE help-desk at: icegatehelpdesk@icegate.gov.in or SEZ Online team at SEZinfo@nsdl.co.in. Status of Challan Paid through ICEGATE System can be viewed on ICEGATE portal also using link https://ebicpay.icegate.gov.in/ebicpay/enquiry.

Important instructions for Online Payment of Customs Duty:

- **Timelines for Online Payment of Customs Duty**: Online Duty Payment Confirmation needs to be provided within 3 (72 hours) days of assessment by SEZ Customs and duty needs to be paid using ICEGATE portal within five days (120 hours) of assessment. When Online Payment of Customs Duty is confirmed & challan information is shared with ICEGATE, section to enter TR-6 information for physical duty payment will be disabled.

  However, if Online Duty Payment confirmation period or period of payment through ICEGATE portal expires without successful payment, then duty needs to be paid at designated bank branch through TR-6 challan. In such cases, facility to record TR-6 challan information as per current process will be enabled again.

- **Adherence to details on Mandate Form**: Please ensure that details mentioned on Mandate Form generated at ICEGATE system in respect of Account Number, IFSC, Validity date are strictly adhered to.

- **Transactions with Provisional Assessment**: When provisionally assessed BoE is presented for final assessment and if it results in increase in duty then user will get an option of payment using online duty payment facility and process explained above for online duty payment will apply.

- **Amendment of Transactions**: If amendment leads to increase in duty amount, additional duty needs to be paid at branch using TR-6 Challan. Facility for payment of such additional duty Online will be introduced in later phase of implementation.
• **Refund of duty:** If amendment / cancellation / finalisation results in decrease in duty then existing procedures for claiming refund needs to be followed and there will be no procedure for online refund through SEZ Online System.

• **Facility for Advance Duty Payment:** Facility for Payment using Advance Duty will be disabled once online payment module gets streamlined and in consultation with DoC and Principal CCA.
Integrated with IECGATE using API Mechanism

(SEZ to DTA Bill of Entry Transactions)
ONLINE PAYMENT OF CUSTOMS DUTY

SEZ Online

Technology. Trust & Reach
NSDL
Facility: No need for payment at bank counter, automatic update of challans in Bill of Entry.
Payment Modes: NEFT / RTGS
Applicability: All DTA Sale Bill of Entry Transactions with Duty Payable
Start Date: July 1, 2020

ICEGATE / SEZ Online
Payment Status Update
Reconciliation & Reporting
PCCA
Funds Collection & Reporting
RBI
Challan Reporting to PCCA
ICEGATE
NEFT/RTGS Mandate, RBI Connectivity
ICEGATE
Online Payment Facilitation
Bill of Entry - Filing, Assessment
SEZ Online

<table>
<thead>
<tr>
<th>Role</th>
<th>Function</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Reconciliation and is supported by RBI for collections and P.R.CCA, CIBC for SEZ to DTA Transaction: Online Payment of Duty is being enabled through ICEGATE</td>
</tr>
<tr>
<td>Sr. No.</td>
<td>Details</td>
</tr>
<tr>
<td>--------</td>
<td>---------------------------------</td>
</tr>
<tr>
<td>1</td>
<td>Bill of Entry Creation</td>
</tr>
<tr>
<td>2</td>
<td>Duty Payment - Options</td>
</tr>
<tr>
<td>3</td>
<td>Visit ICEGATE to Pay</td>
</tr>
</tbody>
</table>
| 4      | Generation of Mandate Form      | After, Confirm and Pay screen, Generate "Mandate Form with NEFT or RIGS option" | Mandatory Challans. 
| 5      | Pay duty using NEFT/RIGS by quoting IFSC, Account Number & Account Name as per Mandate Form. RIGS transfer can be made from any bank using online RIGS transfer. Printed/saved Banking or branch banking facilities offered by such bank. |
| 6      | Duty Payment                    | RIGS transfer can be made from any bank using online RIGS transfer. Printed/saved Banking or branch banking facilities offered by such bank. |
| 7      | Update of Duty Payment          | Status                                                                  |
| 8      | Out of Charge                    | Duty payment receipt received from ICEGATE will be attached. Charge to Bill of Entry and forwarded to Preventive Officer for Out of SEZ Online. |

Note: The page contains information about the online payment of customs duty, including details on generating mandate forms, paying duty using NEFT/RIGS, and updating duty payment status. It also mentions the ICEGATE system for online payment and mentions NSDL Technology, Trust & Reach.
Online duty payment option needs to be selected as below:

- Final Assessment Completed - Pay Duty
- Approved with Duty (GST)(Provisional)
- Approved with Duty (Provisional): approved by SEZ Customs with below System Status:

Facility for Online Duty payment will be enabled when below transaction is
Declaration:

Please confirm to pay the Duty Amount using Online Payment Before the Online Payment Options will be enabled and only online payment needs to be made using IEC. Once Online Payment is initiated, Online Payment Options will be disabled.

You need to pay the duty by logging on IECGATE and the status of the concerned transaction will be updated.

Once Online Payment is initiated, Online Payment Options will be disabled. For details of IECGATE portal, please refer to Portal Guide.

Request Details:

Request ID: 2608221314

Online Duty Payment

Amount: Rs.

Date: 06/08/2019

Approve With Duty

25150221414

0000000001

18.00

Note:

Last 30 Days assessed import transactions which are pending for Duty Payment are available

Search

Reset
DTA company can access Challan as below & continue without need of Login.
Generated from ICICExTR system for future reference.

It is suggested to print and also save a copy of the mandate form as captured in funds transfer instruction.

Account Number, as are provided on the mandate form are correctly Absolute care should be taken to ensure that IFSC Code and be re-used.

Account Number and will change for each transaction and cannot therefore the IFSC Code belongs to RBI directly.

The account number generated on the mandate form is a Virtual System, The payment is being managed through RBI account and Transfer can be made from any bank participating in NEFT / RTGS

Important Points to be Noted

NSDL
due course and will be intimated to all users.

**Note:** Facility for payment using Net banking would be introduced in payment, the duty amount would be total of all challans.

- In case where multiple challans are selected for consolidated
  - Banker may be maintained for further reference.

  - NEFT / RTGS transaction reference number received from your mandate form.

- Authorization (well before the expiry date and time intimated on the
  - Payment must be completed (including multiple levels of
above for online duty payment will apply.

option of payment using online duty payment facility and process explained

for final assessment and if it results in increase in duty then user will get an

Amendment of Transaction: When provisionally assessed Bo is presented

Facility

amount on account Final assessment can be paid using Online Duty Payment

Provisional to Final Assessment: Additional duty on account of rise in duty

Correctness of Account Number, IFSC, Challan Validity date to be ensured.

Adherence to details on Mandate Form:

Payment to be completed within 5 days of assessment.

Online Payment option to be opted within 3 days of assessment.

Timelines for Online Payment of Customs Duty:

Institutional Instructions: Important Online Duty Payment
Payment module gets streamlined.

TR-6 challan based payments: Will be disabled once online balance deposited so far to be utilised.

Advance Duty will be disabled once online payment module gets streamlined and in consultation with DOC and Principal CCA. Advance Duty Payment Facility for Payment using Return through SEZ Online System.

Refund of duty: If amendment / cancellation / finalisation results in decrease in duty then existing procedures for claiming refund needs to be followed and there will be no procedure for online return. Important Online Duty Payment...