



Study Report on Extension of ICEGATE Facility to SEZs

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**Export Promotion Council for EOUs
& SEZs (EPCES)**

Ministry of Commerce & Industry

Government of India



Disclaimer

This report summarizes the study carried out for extension of ICEGATE facility to SEZs at the behest of 'Export Promotion Council for EOUs & SEZs' (hereinafter referred to as 'EPCES').

The inferences and analyses made in this report are based on information collated through primary research, secondary research, surveys, discussions with the EPCES personnel and the key stakeholders and expert knowledge about the study and its objectives. While due care has been taken to validate the authenticity and correctness of the information from various sources, however, no representative or warranty, expressed or implied, is being given as to the accuracy or completeness of the information, data or opinion provided by the third parties or secondary sources.

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Abbreviations

This section includes the list of all the abbreviations used in the report

Term	Description
BOE	Bill of Entry
BLUT	Bond cum Legal Undertaking
CBIC	Central Board of Indirect Taxes & Customs
CGC	Central Governing Council
CGM	Console General Manifest
CHA	Custom House Agent
CWC	Central Warehousing Corporation
DC	Development Commissioner
DGCI&S	Directorate General of Commercial Intelligence & Statistics
DGFT	Directorate General of Foreign Trade
DTA	Domestic Tariff Area
EDI	Electronic Data Interchange
EGM	Export General Manifest
EOU	Export Oriented Units
EPCES	Export Promotion Council for EOUs and SEZs
EXIM	Export Import
GOI	Government of India
GSTN	Goods and Services Tax Network
ICDs	Inland Container Depots
ICEGATE	Indian Custom Electronic Gateway
ICES	Indian Customs EDI System
IGST	Integrated Goods and Services Tax
IGM	Import General Manifest
LOA	Letter of Approval
MOCI	Ministry of Commerce & Industry
MOF	Ministry of Finance
NDML	NSDL Database Management Limited
NSDL	National Securities Depository Limited
NSEZ	Noida Special Economic Zone
PGAs	Partner Government Agencies
RBI	Reserve Bank of India
RoSL	Rebate of State Levies
RMS	Risk Management System
SB	Shipping Bill
SEZ	Special Economic Zone
SWIFT	Single Window Interface for Facilitating Trade
ZDC	Zonal Development Commissioner

STRUCTURE OF THIS REPORT

This report is an outcome of the study for feasibility on extension of ICEGATE facility to SEZs. The report has been structured with a focus on the key objectives of the study and the various aspects related to the study. The report contents include

- Executive Summary
- Setting the Context
- Scope of the Study
- How the Study was Conducted
- Details of the Study
- Way Forward
- Annexures

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Executive Summary

Special Economic Zones (SEZ) is a geographically bounded area where laws and regulations related to business and trade are different from the rest of India. SEZ is deemed to be a foreign territory for the purposes of trade operations and duties and tariffs. For operations within SEZ goods and services can be imported or procured from outside of SEZ, free of taxes and duties. The SEZ and Export Oriented Unit (EOU) sector is a major contributor towards country's export, contributing almost a third of India's total exports. SEZs are growth engines that can boost manufacturing, augment exports and generate employment. To fuel this growth Indian government provides fiscal incentives, financial assistance, infrastructural support and environment free of bureaucratic interference.

The functioning of SEZs is governed by Department of Commerce, Ministry of Commerce & Industry (MOCI) through Special Economic Zones Act, 2005 which provides for the establishment, development and management of SEZs for the promotion of exports and for matters connected therewith or incidental thereto. The SEZ rules, inter- alia, provide for drastic simplification of procedures and for single window clearance on matters relating to Central as well as State Governments. Region outside of SEZs is termed as Domestic Tariff Area (DTA).

In 2009, MOCI has entered into a formal agreement with NSDL Database Management Limited (NDML) along with Infosys for establishing and managing a nationwide integrated digital solution for administration of SEZs of India under the SEZ act. SEZ Online is a centralized web-based system for all SEZs in the country. It enables online submission and processing of all applications, online tracking and compliance to all reporting provision and processing and clearance of all goods and services into and out from SEZ under the SEZ Act. There are about 255 operational SEZs with about 5500 units operating in these SEZs. SEZ Online system integrates with other systems for enabling certain compliance requirement and for reporting purposes. These include integration with ICEGATE for release of goods which have completed import/ export documentation clearance (BOE/ Shipping bill) under SEZ Act, integration with DGCIS for reporting of trade statistics etc. SEZ online thus enables transactions, facilitates regulatory compliance for SEZ Units and provides administrative support for SEZ administration.

Indian Customs Electronic Gateway (ICEGATE) is the national portal of Indian Customs of Central Board of Indirect Taxes and Customs (CBIC) that provides e-filing services under Customs Act to the Trade, Cargo Carriers and other Trading Partners electronically with respect to import / export of goods and services into/ out of DTA to foreign countries and SEZ. At present, about 43,542 users are registered with ICEGATE who are serving about more than 12.5 lacs importer/exporter. Through this facility Indian Customs offers a host of services, including electronic filing of the Bill of Entry (import goods declaration), Shipping Bills (export goods declaration), e-Payment of Customs Duty, a free of cost web-based Common Signer utility for signing all the Customs Documents, facility to file online supporting documents through e-Sanchit, end to end electronic IGST Refund and etc. ICEGATE is internally linked with multiple partner agencies including RBI, Banks, DGFT, DGCIS, Ministry of Steel, Directorate of Valuation and other various Partner Government Agencies involved in EXIM trade enabling faster Customs clearance. All electronic documents/messages being handled by ICEGATE are processed at the Customs' end by the Indian Customs EDI System (ICES), which is running at 245 Customs Locations. ICEGATE is undergoing a technology upgrade to further enhance its capacity to handle more user transactions.

Filing of EXIM related documents (for relation to export and import from DTA) on Indian Customs EDI gateway (ICEGATE) can be done via service center or via SMTP to designated email address and file

upload option on ICEGATE webpage. In case of SEZ, filing and processing of EXIM documents takes place online via SEZ online under the authority of SEZ Act.

ICEGATE has been developed and is being operated by CBIC through System Integrators who have been selected and are being paid for by CBIC. Hence the online transactions using this system is not charged for by CBIC. Importers / exporters using facilitation centers are required to pay transaction charges.

SEZ Online has been established on a user-pay model. Therefore, the Government does not pay any capital cost or operating cost to NDML and they have invested for necessary capital cast and spends for all operating cost. They are allowed two kinds of fee to be charged from the SEZ units. Transaction Charges for processing EXM transactions and subscription charges for remaining compliance and reporting related functionalities.

A comparison of charges is given as under.

Type of transaction	Charges payable by user on SEZ Online	Charges payable by user on ICEGATE	
		Online mode	Offline mode
Bill of Entry	Rs. 100 per transaction	NIL	Rs. 80 up to five items
Shipping Bill/ E-Commerce Exports	Rs. 100 per transaction / Rs. 20 per transaction	NIL	Rs. 80 up to five items
DTA Sale Bill of Entry	Rs. 100 per transaction	N.A.	N.A.
Bill of Export for DTA Procurement	Rs. 100 per transaction	N.A.	N.A.
DTA Procurement	Rs. 100 per transaction	N.A.	N.A.
Softex	Rs. 30 per invoice	N.A.	N.A.

It is understood that a majority of parties use facilitation services at a charge as given above

The subscription charges by SEZ are as under.

User	Nature of the Transaction	Charges
Developer	Registration	Rs.50,000 (one time)
Developer	System Usage Charges	Rs. 20,000(per annum)
Co-Developer	Registration	Rs.50,000 (one time)
Co-Developer	System Usage Charges	Rs. 20,000(per annum)
Unit holder	Registration	Rs.25,000 (one time)
Unit holder	System usage charges	Rs.10,000 (per annum)

A section of SEZ units has expressed concerns over transaction charges which are applicable for carrying out EXIM transactions on SEZ Online, whereas similar transaction charges are not applicable for DTAs for carrying out similar online EXIM transactions on ICEGATE.

In the interest of SEZ units and for improving ease of doing business, the following study has been conducted on the feasibility of extension of Customs EDI (ICEGATE) extended to SEZs, at the behest of EPCES. Following three objectives have been identified for the study

1. Extension of Customs EDI (ICEGATE) system for EXIM transactions of SEZ
2. Dealing with transactions between SEZ area and Domestic Tariff Area (DTA)

3. Cost structure for various transactions if customs EDI is adopted in all SEZs against similar transactions on SEZ Online.

While the scope of the study focuses technical feasibility of this extension, policy and regulatory related aspects need to be evaluated from the context of applicability and enforceability of SEZ Act and Regulations. A separate legal study of DGFT Export Import Procedure, Custom Act and Rules, SEZ Act and Rules would be required in order to arrive at the legal feasibility of ICEGATE extension for SEZs. This would require concurrence from Department of Commerce and Department of Revenue from the start.

It may also be noted that EXIM and DTA related transactions correspond to a few modules out of 40+ modules within SEZ Online system and does not cover the entire scope of SEZ online system. While the option of strengthening the integration between SEZ Online and Customs EDI System is available, this study focuses on the alternative of extension of ICEGATE to EXIM, DTA transactions and its cost implications and should be read in this context.

Objective 1: Extension of Customs EDI (ICEGATE) system for EXIM transactions of SEZ

SEZ Online system provides for a tailored solution as per SEZ Act and provides a number of other functions apart from EXIM transactions and captures key data which is required for analysis, monitoring and administration by SEZ Authorities. It has been built in order to facilitate administration of SEZ under the SEZ Act. ICEGATE, a national portal with a large user base has its features and functionalities built around Customs Act. Extension of ICEGATE for EXIM transactions of SEZ would require the following:

1. Creation of SEZ-specific module within ICEGATE in accordance to SEZ Act, 2005. Existing modules of Bill of Entry / Shipping Bill within ICEGATE can be leveraged but would need modification to comply to the validations required under SEZ Act and not under Customs Act.
2. SEZ-specific process of assessing and registering of Bill of Entry / Shipping Bill will also have to be created. Existing modules within Customs EDI systems can be leveraged while doing so
3. Mechanism of feed of data required for analysis, monitoring and administration by SEZ authorities from ICEGATE to SEZ Online.

Objective 2: Dealing with transactions between SEZ area and Domestic Tariff Area

Transactions between SEZ and DTA are specific to SEZ functionality. An equivalent module does not exist within ICEGATE at present. For extension of Customs EDI System (ICEGATE) for transactions between SEZ and DTA, following would be required:

1. Procedure of Bill of Export in case of procurements from DTA will be required to be built into ICEGATE. Existing modules related to export may be leveraged for this purpose.
2. Procedure for BOE (DTA Sale) will be required to be built as a module in ICEGATE. Existing modules related to import may be leveraged for this purpose.
3. Mechanism of reverse feed of data required for analysis, monitoring and administration by SEZ authorities from ICEGATE to SEZ Online.

Objective 3: Cost structure for various transactions if Customs EDI system is adopted in all SEZs against similar transactions on SEZ Online

SEZ Online system is modelled around a user-pay transactional model wherein charges are payable by users of the system as per a predefined fee structure. These include one-time registration charges and annual system user charges, along with transaction charges for defined modules/ transactions. Charges are applicable for online mode.

ICEGATE on the other hand adopts a department-pay fixed cost model. Users do not pay any transactional or account related charges for use of ICEGATE system via online mode. Charges are however only applicable for available services in offline mode via service centers.

In case processing of EXIM transaction are to be shifted to ICEGATE (subject to legal validity of such processing under SEZ act through ICEGATE) CBIC will have to make necessary investment and pay for operation cost of these modules if the units are to be given free service. The matter to be discussed with CBIC and MOCI

In case of such a shift or certain functionalities retaining remaining functionalities in SEZ online, SEZ online operating agency may request for enhancing subscription fee as their transaction related fee would have stopped and the current subscription charges may not suffice for the operations of the remaining services unless part of this cost is paid for by government

Another option would be to continue with the functionalities in SEZ online, with MOCI paying for part of the user fee. As the services has been in operation for many years, the ministry may also negotiate with NDML for rationalization of fee.

Indicative steps for proceeding with extension of ICEGATE for both EXIM and DTA transactions are given below:

1. Evaluation of information requirements by SEZ Online for effective administration by SEZ authorities with respect to EXIM and DTA transactions as per the existing scenario. These requirements should be provided to ICEGATE in order to enable suitable enhancements and integrations and web-services for exchange of such information
2. Customization of EXIM Modules within ICEGATE for SEZ specific requirements (additional field capture) and related workflows for EXIM and DTA transactions.
3. Development of integration and data exchange components to enable seamless exchange of information as required by SEZ Online.
4. Training and change management across SEZs on the new system
5. Transition to ICEGATE for EXIM and DTA transactions

While the above steps remain constant, a phased approach may be adopted for transitioning to ICEGATE for EXIM and DTA related transactions:

Phase 1: Transitioning EXIM processes related to physical goods

Phase 2: Transitioning EXIM processes related to software and other non-physical goods

Phase 3: Transitioning of DTA transaction related processes

Also, the phasing and transitioning considerations have been specified above, the same would have to be discussed and agreed with MOF and MOCI first followed by ICEGATE and SEZ Online vendors to put out a broad-level timeline towards implementation of the plan specified above.

1 Study Context

Today, foreign trade has begun to play a significant part in the Indian economy reflecting its increasing integration in globalization. Keeping in line with liberalization and globalization and the overall objective of increasing of exports, Directorate General of Foreign Trade (DGFT), MOCI, Government of India has been involved in the regulation and promotion of foreign trade through regulation. There has been a shift observed from prohibition and control of imports/exports to promotion and facilitation of exports/imports, keeping in view the interests of the country. For export promotion, Special Economic Zones concept has evolved across the globe and several countries have adopted this concept for set-up of industrial zones that focus on exports and helps in generating economic opportunity and able to attract Foreign direct investment. SEZs are generally defined as a geographically delimited area which is physically secured, has single window clearance system, less complicated administrative unit and duty-free environment.

India's Export Processing Zone Scheme, launched in 1965, was the precursor to the present day SEZ Scheme. The SEZ Act was enacted in 2005 and made operational through SEZ Rules in February 2006. The SEZ scheme provides an ecosystem conducive to exports, wherein all clearances, starting from setting up of the unit, allocation of space, approval of raw material, capital goods, issuance of letters of permission, monitoring of exports, permission for sale in domestic tariff area etc. are provided. For promoting exports, the smooth flow of goods and services across internal and international borders is one of the significant elements contributing to a country's competitiveness at the global level. Various efforts as a part of e-governance initiative have been taken by Ministry of Commerce & Industry including setting up an online platform for SEZs (named as SEZ Online) for carrying out administrative and customs requests of the SEZ Units under the purview of SEZ Act and Rules. This platform has been set up with an objective of bringing in transparency, efficiency, reduce paper, ensure authenticity of information, adherence to applicable compliances and business rules and provide a robust system for storage and reporting of data.

On the other hand, ICEGATE is the national portal of CBIC that provides e-filing services under Customs Act to the Trade, Cargo Carriers and other Trading Partners electronically with respect to import / export of goods and services into/ out of DTA to foreign countries and SEZ. As a part of ease of doing business initiative of Ministry of Finance, ICEGATE has taken also several initiatives¹ for ease and operation for entities/ individuals handling custom transactions such as simplification of procedures, promoting online processes to reduce physical interface, optimization of risk management system for goods clearance and approvals, introduction of single window interface for facilitating trade, 24x7 custom clearance operations extended in major sea and airports and many other customer centric approaches.

A section of SEZ units has expressed concerns over transaction charges which are applicable for carrying out EXIM transactions on SEZ Online, whereas similar transaction charges are not applicable for DTAs for carrying out similar online EXIM transactions on ICEGATE. Basis this, in the interest of

¹ Source: Custom Manual 2018, Central Board of Indirect Taxes & Customs, Ministry of Finance, Government of India, https://www.cbic.gov.in/resources/htdocs-cbec/deptt_offcr/customs-manual2018.pdf;jsessionid=EC2A42D33CC6D200A1887651513502EC

SEZ units and for improving ease of doing business, a study conducted on the feasibility of extension of Customs EDI (ICEGATE) facility to SEZs.

This report technically assesses the feasibility of extension of ICEGATE facility to SEZs through understanding gathered from the functionalities of ICEGATE and SEZ Online systems, interviews, workshops and brainstorming sessions with the stakeholders and capturing responses of the SEZs by rolling out an online survey questionnaire. In addition, it put out the various available option of extension by examining the key business and technical considerations for each option. Finally, it will outline a broad action plan for extension of Custom EDI (ICEGATE) systems for SEZs and ways to achieve that plan. The subsequent section of the report puts out the details.

1.1 About SEZ Online

GOI has put in place comprehensive SEZ Act and Rules streamlining and simplifying the administrative and legal infrastructure to encourage export-oriented business out of the SEZ. As part of its e-Governance initiative, MOCI had entered into an agreement with NDML for establishing and managing an integrated solution for administration of SEZs of India.

Following modules are available in SEZ Online for SEZs:

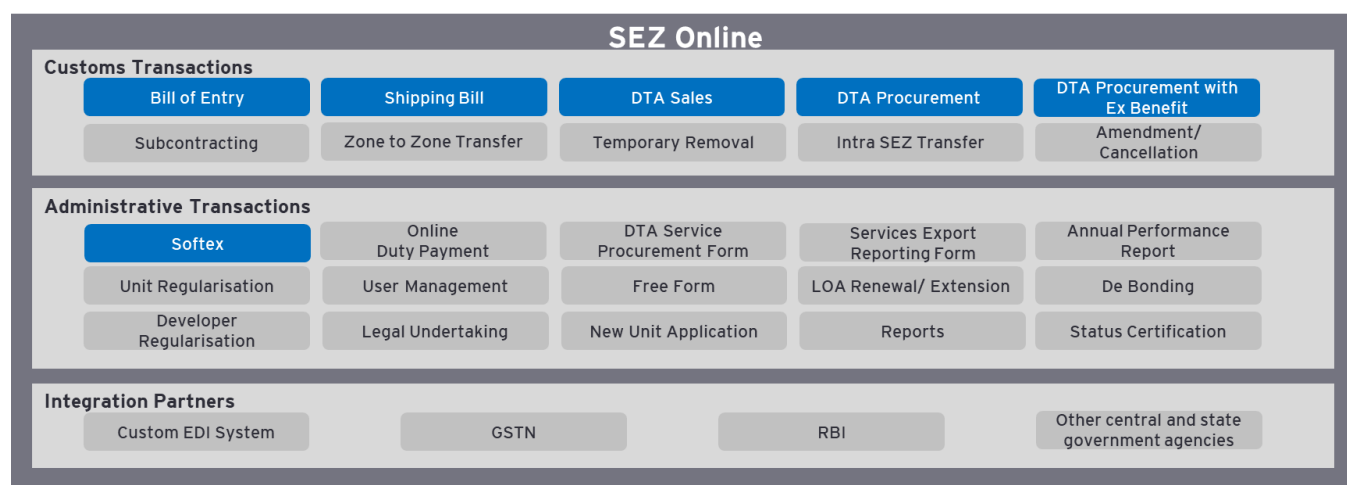


Figure 1 SEZ Online Modules

SEZ Online handles all the administrative and custom requests of SEZs. In order to enable access of the unit into the system, a process of Unit Regularization (in case of existing units) and New Unit Application (in case of new units) has been designed in consultation with Ministry of Commerce. This process requires that details of the unit as forming part of the unit approval process are captured by the unit on the system and are approved by the DC office. Once the users are registered, the system provides host of services to SEZs such as e-submission of legal undertaking, request for extension and renewal of LOA, submission of annual performance report to DC office etc. Apart from these administrative functions, SEZ Online caters to the day-to-day operational requirements of the trade such as submission of documents for import/export of goods and services from within domestic territory as well as international borders. While SEZ Online caters to different functions and workflows related to MOCI and SEZs, for the context of this study, following functionalities of the SEZ Online were studied:

#	Modules	Description
1	Bill of Entry	Bill of Entry is the document filed by the SEZs importer which provides details in relation to imported goods, country of origin, particulars of vessel/aircraft etc. seeking clearance of goods for warehousing
2	Shipping Bill	Shipping Bill is the document filed by the SEZs exporters for exporting goods from outside country border
3	DTA Sales	DTA Sale refers to a transaction when SEZ unit sells goods to a Domestic Tariff Area (DTA) entity by filing bill of entry on behalf of DTA entity
4	DTA Procurement	DTA Procurement refers to a transaction when SEZ unit buys goods from a Domestic Tariff Area (DTA) entity by filing bill of entry
5	DTA Procurement with Export Benefit	In order to enable users to file transactions where export benefit is claimed by DTA supplier, module DTA Procurement with Export Benefit has been designed
6	Softex	Softex is the document filed by the SEZ exporter for exporting software from outside country border

Table 1 SEZ Online Module under Scope of Study

This system is an integrated solution for the administration of SEZ to facilitate speedy processing of various transactions that SEZ developers / units have with SEZ administration. This system is internally linked with EDI System for Port Connectivity, ICEGATE, GSTN, RBI, and other central and state government agencies involved in administrative and regulatory management of SEZs.

As understood, SEZ Online has been modified from time to time in accordance with the operational requirements of the users and the changes in the SEZ Act and Rules. Integration with various central and state government agencies to meet the demand of integrated portal and to supplement and facilitate SEZ custom transactions.

1.2 About Indian Customs EDI System

Indian Custom EDI System (ICES) is designed to exchange and transact customs clearance related information electronically using Electronic Data Interchange. ICES was developed as the core ICT system through which import, and export documents required for custom clearance of import and export goods are processed. The main objectives of ICES were to ensure uniformity of assessments and valuations; ensure faster processing; reduce transaction cost, interaction of the Trade with government agencies, and provide quick and accurate import/export statistics for compilation by DGCI&S. ICES Ver 1.0 was initially launched as a Pilot project at Delhi Custom House in 1995. It was gradually made operational at other custom houses from 1997. ICES 1.5 was developed as a single server system across India. The migration from ICES 1.0 to ICES 1.5 was completed in early 2013. At present, ICES 1.5 is implemented at 245 Custom locations across India accounting for more than 95% of India's

International Trade and 99% of customs revenue². Currently there are three major applications of the Indian Custom ICT Systems:

1. **Applications for internal stakeholders:** the internal applications are used by internal stakeholders i.e. CBIC officers for processing the import/ export related documents
 - a. **ICES** is the application used for processing the import/export related documents that includes BE, SB and Drawback/ RoSL processing
 - b. The Risk Management System (**RMS**) is used for processing the import/export documents before it is provided to ICES application, determining the treatment for a document based on the declarations.
2. **Application for external stakeholders:** the external facing applications are used by external stakeholders for transactions, information and regulatory purposes
 - a. The Indian Customs EDI Gateway (**ICEGATE**) application caters to the import and export community business process needs. Import/ Export related filing is done through this application. Other facilities include e-payment, e-SANCHIT for uploading documents etc.

1.2.1 About ICEGATE

ICEGATE is the national portal of Indian Customs of CBIC under Ministry of Finance that provides e-filing services to the Trade, Cargo Carriers and other Trading Partners. ICEGATE is the one stop web portal for Indian Customs. It fulfills the single window requirement of trade for EXIM related activities. The services offered by ICEGATE include electronic filing of the Bill of Entry (import goods declaration), Shipping Bills (export goods declaration), e-Payment of Customs Duty, a free of cost web-based Common Signer utility for signing all the Customs Documents, facility to file online supporting documents through e Sanchit, end to end electronic IGST Refund and etc.

ICEGATE is internally linked with multiple partner agencies including RBI, Banks, DGFT, DGCIS, Ministry of Steel, Directorate of Valuation and other various Partner Government Agencies involved in EXIM trade enabling faster Customs clearance. All electronic documents/ messages being handled by the ICEGATE are processed at the Customs' end by the Indian Customs EDI System (ICES), which is running at 245 Customs Locations.

The key services offered on Custom EDI (ICEGATE) System include:

² Source: Directorate General of Systems & Data Management, CBIC, Annual Report 2017-18

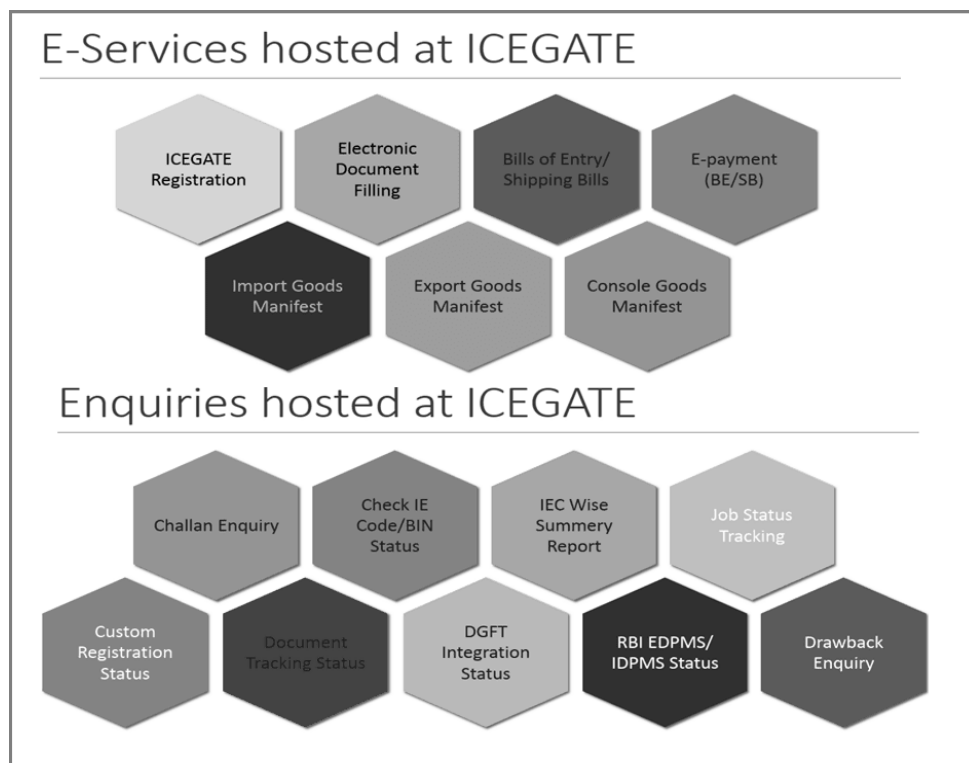


Figure 2 Services on Customs EDI (ICEGATE) System

ICEGATE enables registration of custom broker, IEC holder, shipping lines, shipping agents, airlines, custodian, console agents and other custom trading partners. The registered users avail the facility of electronically file documents related to import and export of goods on the ICEGATE, calculate applicable duty on the goods, e-pay the applicable duties and taxes, digitally sign the documents and other relating filing services to the users. Online status tracking facility is available to the trade and cargo carriers to track the status of filings done on ICEGATE. Apart from these, ICEGATE is the one stop solution for information on all clearance related procedures, duties, fee and charges for import/export of any goods. The list of ICEGATE EDI Trading partners and the type of information getting exchanged are as below:

#	Services	Description
1	Importers or Exporters	Bills of Entry or Shipping Bills and related messages
2	Airlines/Ships/ Shipping Agents	Manifests and cargo logistics messages
3	Air Custodians	Messages regarding cargo logistics
4	Sea Custodians	Messages regarding cargo logistics
5	ICDs	Messages regarding cargo logistics
6	Banks	Financial messages – disbursement of duty drawbacks and payment of customs duty
7	DGFT	License, shipping bills and IE Code data
8	RBI	Foreign Exchange Remittance Data
9	DGCI&S	Trade statistics

#	Services	Description
10	Directorate of Valuation	Data Valuations

Table 2 ICEGATE EDI Trading Partners

1.3 Study Objectives and Scope

The three main objectives of the study as outlined are:

- Objective 1.** Extension of Customs EDI (ICEGATE) system for export and import transactions of SEZ
- Objective 2.** Extension of Customs EDI (ICEGATE) for dealing with transactions between SEZ area and Domestic Tariff Area
- Objective 3.** Cost structure for various transactions if customs EDI is adopted in all SEZs against similar transactions on SEZ Online.

To achieve the above objective, following scope was defined for the consultant³:

1. Evaluate the current state of Customs EDI (ICEGATE) and SEZ Online and examine the feasibility of phased extension of Customs EDI (ICEGATE) systems for export import transactions of SEZ
2. Study if the Customs present EDI (ICEGATE) System can be immediately extended to SEZ for covering physical export and physical import transactions and any other relevant transactions presently being covered by the SEZ Online system can continue to be covered by the SEZ Online systems
3. Examine the feasibility of covering the transactions between SEZ area and Domestic Tariff Area (procurement from supply of goods and services by SEZ entities units and developers) to units
4. Evaluate the current state of system to study for the extension of Customs EDI (ICEGATE) system for export and import transactions of SEZ. Feasibility of both systems to study a phased modification of ICEGATE for SEZ purposes
5. Evaluate the current state of system to study about the dealing with transactions between SEZ area and Domestic Tariff Area (procurement from and supply of goods and services by SEZ entities (units and developers) to units in DTA)
6. Identify the present cost for various transaction on SEZ Online vs cost for similar transactions if customs EDI is adopted in all SEZs

³ Any other service other than the above given list is out of scope for this feasibility study

2 How the study was conducted

This section includes the method by which the study was carried out including the process by which data was gathered, analyzed and conclusions were drawn. The study was conducted with a focus across key objectives mentioned above in the report with multiple activities taking place capturing key inputs and ensuring derivation of key insights for the study.

Multiple activities were conducted through the study duration to capture, analyze and derive insights which include the following.

Interviews were conducted to align stakeholders on the study objectives and understand the various export/ import processes and SEZ-DTA transaction processes while also capturing key challenges faced by the stakeholders. Multiple interviews were carried out with various SEZ units, MOCI officials, CGC members of EPCES and SEZ Online System Integrator personnel. Moreover, discussion sessions were carried out in Noida SEZ with Noida ZDC, DC, some of the SEZ units, some of the CGC SEZ members of EPCES, SEZ Online to understand various aspects around SEZ Online, ICEGATE and current integration level between both systems.

Details related to list of interviews carried out has been provided in Annexure 6.3 and 6.4.

Walkthrough of the systems involved in the export/ import processes and SEZ-DTA transaction processes was carried out to capture how each transaction takes place in the system for the SEZ units/ developers and understand various other functionalities enabled within the systems providing value to the users. Walkthrough of SEZ Online was conducted with NDML team comprising of key personnel involved in managing the system. *For ICEGATE, walkthrough of the system has not been conducted.*

To ensure capturing multiple SEZ views and reach of the study, an Online survey was circulated to the SEZs aligning them on the study being carried out and capturing their experience as well as concerns. The survey was targeted at SEZ units, developers and co-developers with key questions around current interactions with SEZ Online, challenges faced and how they perceive the study objectives. The survey comprised of majorly closed ended questions with certain open-ended questions allowing respondents to comment and provide suggestions as per their perspective.

Details about the survey conducted has been provided in Annexure 6.5 and 6.6.

Literature research was conducted using multiple information on the various aspects of the study such as SEZ processes, transaction costs, SEZ concerns, etc. available in the form of key documents either on public platforms or with the respective entity. The information derived through secondary research was utilized within the study to understand the key concepts and enabled seamless execution of interviews as well as discussions. These documents also included system documentation which has been studied as SEZ Online and ICEGATE system documentation were not available. Various reports on the current trends and government initiatives in trade and business were also studied to ensure the overall goal for improving trade and business in India.

Detailed related to secondary research carried out has been provided in Annexure 6.2.

3 Key Assumptions and Constraints

This section shall describe the specific assumptions, constraints and exclusions applicable to the carry out the completion of the study.

1. SEZ Online provides multiple transaction and administrative functions for SEZs. The study covered import & export process and transactions between SEZ & DTA only. Other transactions with regards to SEZs and SEZ Online were not part of the study.
2. The interviews for SEZs were carried out with sample stakeholders (list mentioned in Annexure 6.1) who are involved directly with SEZ Online to ensure capture of actual experience.
3. The various survey findings utilized in the report are based on sample size which represents the actual population covering multiple locations, various business types, various business sizes, etc.
4. Any information utilized within the study has been provided by either the key stakeholders or published on public platforms. The responsibility for completeness and accuracy of the information resides with the stakeholders/ platform and no additional assumptions were made with respect to their completeness or accuracy.
5. The study covered SEZ Online and ICEGATE separately as suitable systems for performing their respective operations for their stakeholders. The study only focuses on extension of functionalities and does compare the system and technical capabilities.
6. The study covered SEZ Online and ICEGATE in line with the legal regulations and managed by respective ministries and departments. The study highlights requirements to enable extension but does not provide any suggestions to modify or restructure the legal regulations or governance structure. These aspects can be carried out in a focused study which can be extended later.

4 Details of the Study

This section captures details of the various activities undertaken and outcomes obtained under each study objective.

4.1 Objective 1: Extension of Customs EDI (ICEGATE) system for export and import transactions of SEZ

This section focuses around the feasibility of extension of Custom EDI (ICEGATE) system for export import transactions of SEZs. The broad activities undertaken for examining this feasibility include taking the overview of the export import process followed by SEZ units on SEZ Online, overview of the process followed by DTA units for the similar transactions on Custom EDI (ICEGATE) system and understanding the challenges faced by the users in the current process. Basis the understanding, the technically feasible options for addressing the challenges of the SEZ users have been put out by also considering the responses received from stakeholders from interview and survey questionnaire. Finally, putting light on some of the focus areas for considerations for carrying out the extension of ICEGATE facility to SEZs for EXIM transactions.

4.1.1 Overview of Export Import Transactions of SEZs on SEZ Online

The below diagram displays the overview of EXIM transactions of SEZs:

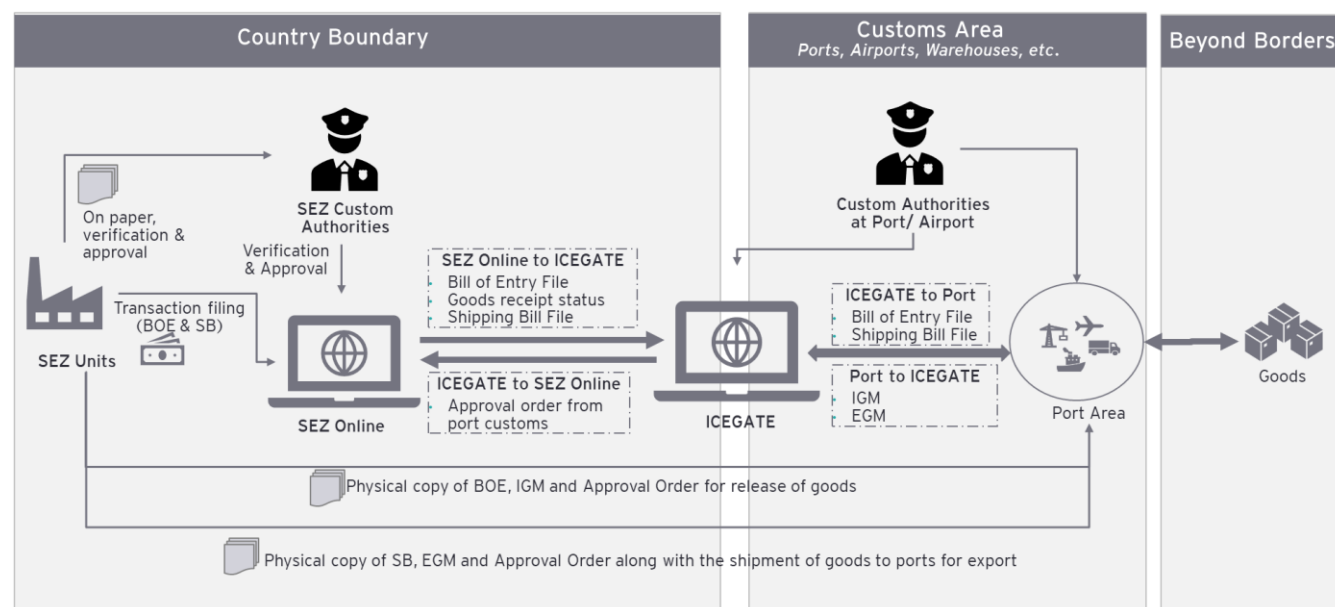


Figure 3 Overview of SEZ EXIM Transactions

An SEZ unit may import or export goods and services from abroad. The units have to file BOE/ SB along with the required documents with the custom officials. The process for verification and approval of documents has to pass through two levels:

1. Preparation and verification of files within the SEZ bounded area basis the procedures and regulations defined within SEZ Act and Rules
2. Sharing of files to ICEGATE for verification of files by custom officials' basis the procedures and regulations defined within Custom Act and Rules

The steps below provide broad level process steps which are followed for importing the goods from abroad:

- 1. Receipt of IGM from ICEGATE:** SEZ Online receives IGM document from ICEGATE. This document is required as BOE is processed only if it is successfully linked to IGM/ Console Manifest filed by cargo carrier or handling agencies. In cases when IGM is delayed or not received from ICEGATE, SEZ unit will insert IGM record in SEZ Online. Unit is required to validate record with Shipping line/ Console agent and confirm from ICEGATE website before inserting the IGM
- 2. Filing of BOE on SEZ Online:** Authorized person of SEZ unit will file BOE on SEZ Online by ensuring IGM information is completely matching with the filing BOE. After submission to customs on SEZ online system, user obtains the print copies of the BOE document from the system and submit the same to the customs office along with the necessary supporting documents e.g. invoice, packing list etc.
- 3. Matching of BOE and IGM on SEZ Online and by SEZ Custom officials:** The BOE file is assessed by the authorized custom officials and validation of BOE and IGM is performed by SEZ Online
- 4. Sharing of BOE file to ICEGATE:** Upon completion of assessment process by SEZ authorized officer, SEZ Online system will match BOE data with IGM data. In case matching is successful, BOE file would be generated by SEZ online system and sent to EDI system
- 5. Matching of BOE and IGM by Custom officials at port:** After successful sharing of BOE information with IGM record, authorized person of the SEZ will visit the port with necessary documents such as fifth copy of BOE, IGM etc. for getting the goods cleared. Custom official at port will verify the documents and in case no error found, official will provide “Approval Order”
- 6. Release of goods from ports:** One copy of Approval Order needs to be submitted by importer to the custodian. Custodian will verify the details and provide gate pass for release of goods from port. In case there is mismatch between goods received and BOE available in ICEGATE then unit needs to file amendment in the SEZ Online
- 7. Getting Out of Charge from SEZ Customs:** Importer will bring the goods to SEZ gate and submit one copy of “Approval Order” to SEZ Customs for out of charge orders
- 8. Re-warehousing completion at SEZ:** Since SEZs are considered as a different territorial boundary of the country where different laws and procedures are followed with respect to transactions, there is requirement of submission of re-warehousing certificate to the port which acts as a proof of receipt of goods at SEZ warehouse from port. This certificate is the fifth copy of BOE bearing endorsement of the SEZ authorized officer that the goods have been received in the SEZ submitted to the custom officer in-charge at port.

The detailed step by step process has been provided in Annexure 6.3.5

Following steps are required for exporting of goods by SEZ units:

- 1. Filing of SB:** Authorized person of SEZ unit will file SB on SEZ Online by ensuring information is completely matching with the cargo booking details or container details. filing BOE. After submission to customs on SEZ online system, user obtains the print copies of the SB document from the system and submit the same to the customs office along with the necessary supporting documents.

2. **Verification of SB by SEZ Customs:** The SB file is assessed by the authorized custom officials and in case no errors found, “Let Export / Allow Export” orders are given
3. **Sharing of SB file to ICEGATE:** After SEZ customs gives “Let Export / Allow Export” orders, SEZ Online System will generate Shipping Bill message and send to ICEGATE
4. **Release of goods from SEZ gate:** After successful sharing of SB file, authorized person of the SEZ along with the goods will visit the port with necessary documents (SB file, cargo details etc.) for getting the goods exported
5. **Submitting Cargo at Port:** SB Data provided by SEZ Online to ICEGATE will be made available to custom officials at the designated port through EDI terminal. Port officials will use this information to verify the cargo presented by SEZ authorized person. If the details available in the EDI System and the cargo and documents presented by the exporter at the port are in order, then Port customs will accept the cargo and process the SB.
6. **Receipt of EGM from ICEGATE:** EGM for the consignment will be filed and approved in the EDI System in its due course. EDI system will provide the EGM information for SEZ Exports to SEZ Online system.
7. Authorized representative will also bring the EGM from port, shipment status to SEZ customs for verification of proof of export.

The detailed step by step process has been provided in Annexure 6.3.5

4.1.1.1 Challenges Identified in the EXIM Process of SEZs

While majority of the survey respondents have rated their experience on SEZ Online as satisfied/ extremely satisfied across the various parameters such as filing process, system design, user experience, and various other features, however, there were specific challenges highlighted by stakeholders in the survey questionnaire response and also during the interview sessions conducted :

- While performing the custom transactions on SEZ Online, the users have to pay transaction charges. This has become one of the concerns of the large SEZ units who are undertaking on an average 100 transactions in a day making the total transaction cost of approximately INR 10,000. Moreover, since some of these units are also operating in domestic tariff area using ICEGATE system for the similar type of transactions do not have to bear these types of charges.

The survey response shows that more than 70% (67 out of total 95 respondents) of the units feel that either reduce the transactions charges or remove it completely. Some of the units says that there shouldn't be the need of any transaction charges since they are already paying registration fees and the annual maintenance fees to the SEZ Online system

- Users have also been experiencing issue in timely completion of EXIM process which is resulting into delay in movement of goods. The reasons that have been received include:
 - High dependency on manual custom document approval from the SEZ custom officials even though online approval on the system is received still users have to get offline physical document approval from the officials also.
 - In the EDI port system, Bill of Entry is processed only if it is successfully linked to IGM Console Manifest filed by cargo carrier / handling agencies. As IGM is not filed in SEZs, the same was not available earlier with SEZ Online System and could not be used to

validate the BOE filed by SEZ Units. With commencement of data exchange with ICEGATE, EDI system will provide the IGM data to SEZ Online system.

- However, it has been noted that this integration is not seamless. Users have experienced gaps in transfer of EXIM files from SEZ Online to ICEGATE making it difficult for users in clearance of goods at ports
- SEZ custom officials also highlighted the traditional approach of scrutinizing every document and examining every consignment will simply not work. This is due to the realization that ever-increasing volumes and complexity of international trade and the deteriorating global security scenario present formidable challenges to customs officials. It has been mentioned that Risk Management System (RMS) is one of the significant steps of the Indian Custom EDI System.

4.1.2 Export Import Transactions on ICEGATE

Units in DTA have a provision to either submit the BOE through Offline Service Centers or Remote filing through ICEGATE. The broad process steps have been provided below

1. **Filing of BOE using Remote EDI packages:** For clearance of goods through the EDI system, the importer by himself or through his authorized customs broker is required to file BOE along with cargo declaration having prescribed particulars required for processing of the BOE for Customs clearances in electronic format through the service center or ICEGATE. Facility of uploading scanned documents along with the declaration for filing a bill of Entry, is also available through 'e-Sanchit' program.
2. **Verification of Documents by Custom Officials:** On successful verification of data from their premises, the ICES will generate BOE/SB no. In case of remote filing the CHA / Importer has to ensure correctness and validity of data entered failing which the data will either be rejected by the ICES or incorrect information shall be incorporated in the submitted BOE which shall lead to problems of amendments.
 - a. **Verification by RMS:** BOE and IGMs filed electronically in ICES through the Service Centre or the ICEGATE are transmitted by ICES to the RMS. The RMS processes the data through a series of steps and produces an electronic output for the ICES. This output determines whether a BOE will be taken-up for appraisalment or examination or both or be cleared after payment of duty without assessment and examination. Also, where necessary, RMS provides instructions for Appraising Officer, Examining Officer or the Out-of-Charge Officer.
 - b. **Post-Clearance Audit:** The RMS selects the BOE for audit, after clearance of the goods, and these selected BOE are directed to the audit officers for scrutiny by the EDI system. In case any possible short levies are noticed, the officers issue a Consultative Letter mentioning the grounds of possible short levy and invites views of the importers for justification of declaration made by them.
3. **Examination and Release of Goods:** The imported goods, which are interdicted for examination by the RMS, are required to be examined for verification of correctness of description/declaration given in the BOE and related documents. The imported goods may also be examined prior to assessment in cases where the importer does not have complete information with him at the time of import and requests for examination of the goods before assessing the duty liability or, where the proper officer, on reasonable belief feels that the goods should be examined before assessment,

giving reasons for the same. Wherever required, samples are drawn in the examination area for chemical analysis, verification or any other purposes.

After assessment by the appraising group or for cases where examination is carried out before assessment, bill of entry needs to be presented for registration for examination of imported goods in the import shed. The proper officer of customs examines the goods along with requisite documents. The shipments found in order are given clearance order by the proper officer of customs in the Import Shed.

4.1.3 Possible Options

In order to address to challenges of the SEZ users related to EXIM process, there could be two feasible options which be considered:

1. Using Customs EDI (ICEGATE) system for end to end SEZ EXIM Transactions
2. Strengthening the integration between SEZ Online and ICEGATE

The subsequent sections provide details on these options.

Option 1: Using Customs EDI (ICEGATE) for SEZ EXIM Transactions

ICEGATE is an existing national portal which is developed for providing end to end EXIM and trade related services for units in DTA and has been handling a large user base currently. Extending ICEGATE facility to SEZs for providing EXIM related services to the SEZ units/ developers/ co-developers is a technically feasible option for these specialized functions. The below diagram displays the overview of the process:

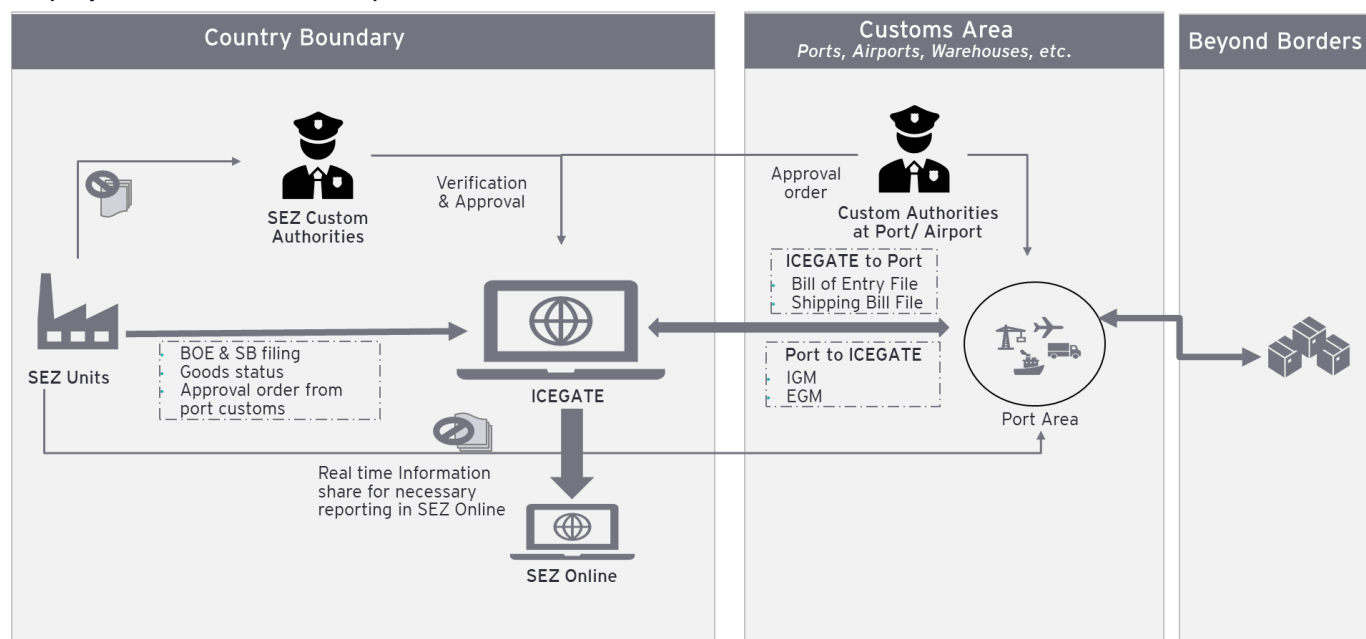


Figure 4 Extension of ICEGATE to SEZ for EXIM

The units and the SEZ administrative shall be required to access the ICEGATE system for performing the EXIM related transactions. Having these functionalities on ICEGATE, may benefit SEZ users as they may not be required to take two level of approvals in two different systems as whether it is filing or linking of IGM/EGM or filing of BOE/ SB, all the declarations and document requirement in the trade process will be happened on single system. However, with respect to reporting related requirements of SEZ units, users shall be required to access SEZ Online for providing the necessary annual

performance report to the SEZ administrative and SEZ approval committee. Moreover, the requirement of MOCI related to trade statistics of SEZs shall be done from DGCI&S as DGCI&S is already getting the trade statistics related data from ICEGATE for trade data analysis and generating insights.

The benefits of adopting this option are:

1. Indian Custom EDI System has been designed to exchange and transact end to end custom clearance related information electronically using electronic data interchange. There are three major technologically enhanced and matured applications which might be leveraged by the SEZ units and SEZ officials:
 - a. ICES for processing the import/ export related documents that includes BOE, SB, and drawback/ ROSL processing
 - b. RMS for determining the treatment for a document based on declarations
 - c. ICEGATE for all the import/ export related filings
2. ICEGATE acts as a single submission portal for importers and exporters of India to lodge their clearance documents online at a single point under SWIFT, thereby, reducing dwell time for cargo clearance at port
3. ICEGATE has been real time integrated with several central and state government agencies such as RBI, nationalized banks, DGCI&S, GST for facilitation a single window for goods clearance

Some of the considerations to be noted for extension of ICEGATE facility to SEZ users

1. Although custom regulations are defined for SEZs in Custom Act and Rules, however, there are specific requirement as per SEZ Act and Rules which are not applicable for DTA units performing EXIM transactions on ICEGATE. So, such specifications currently are not available on ICEGATE. A separate module for SEZ users would require to be created within ICEGATE as to ensure those specific checks are maintained at the SEZ level as provided in the rules. Some of the examples include:
 - i. While filing the BOE/ SB, the item details of the goods that are getting imported or exported are captured by SEZ. These items should be in-line with the authorized operation of the Unit/ Developer as defined in the Letter of Approval granted. However, in case the Unit/ Developer wants to export/import prohibited or restricted items, a prior approval from Board of Approval is required as referred in the Rule 27(1) & 45(1) of SEZ Rules, 2006. At the time of assessment of these declarations, concerned officer of SEZ would be required to validate the items details with the LOA of the Unit/ Developer.
 - ii. At the time of filing, for certain SEZs such as FTWZ or Unit/ Developer sourcing capital goods from foreign leasing company or sub-contracting for DTA units for export, there is requirement of joint filing of BOE/SB with the client as referred in Rule 27 (4) & Rule 43 of SEZ, 2006. In such cases, client details are also captured in the current declaration documents of the SEZ.
 - iii. There are in certain cases requirement of additional documents such as Currency Declaration Form (GR) in case unit exporting goods through foreign bound passengers as mentioned in Rule 46(6) of SEZ,2006, Kimberley Process Certificate in case of export/import of rough diamonds as referred in Rule 27(8) of SEZ, 2006
 - iv. As mentioned in the Custom Manual 2018 for procedure under courier regulations, different documents have been prescribed for export of documents and other goods such as Courier Shipping Bill-III for documents in Form G and Courier Shipping Bill-

- IV for documents in Form H. No such differentiated documents could be found in SEZ Rules, 2006
- v. As mentioned in the Custom Manual 2018, Different Customs declaration forms have been prescribed under the Courier Regulations for manual mode and electronic mode. Under the manual mode, simplified Bills of Entry have been specified, as mentioned below, for the clearance of goods. The goods are assessed to duty on merits like any other imported goods, and exemption, wherever available, is allowed to such imports when claimed. Courier Bill of Entry-III for documents, Courier Bill of Entry-IV for samples and free gifts, and Courier Bill of Entry-V for commercial shipments up to a declared value of Rs. one lakh. No such differentiated documents could be found in SEZ Rules, 2006
2. The movement of physical goods of SEZ from SEZ territory or custom territory of India is on the basis of the strength of the declarations (Bill of Entry/ Bill of Export/ Shipping Bills etc.) assessed by the SEZ custom authority.
 3. With the extension of ICEGATE for SEZ customs, a mechanism of feed of data required for analysis, monitoring and administration by SEZ authorities from ICEGATE to SEZ Online would be required as there is a bearing of non-custom transaction in SEZ Online on the custom transactions of SEZ such as filing of new BLUT or updated BLUT by Unit/ Developer with Development Commissioner containing a proper utilization of goods that have been brought in through imports referring to Rule 22(1)(i) & (iv)

Option 2: Strengthening the integration between SEZ Online and ICEGATE

The other option that could be suggested is to continue with the SEZ Online for EXIM process but the integration with ICEGATE should be strengthened in order to provide SEZ users a seamless and hassle-free experience while carrying out EXIM transaction. For this integration, a seamless real time data exchange gateway may be implemented between SEZ Online and ICEGATE for sharing the necessary information. In this option, the units and the SEZ administrative shall access the SEZ Online only for performing the EXIM related transactions. The below diagram displays the overview of the EXIM process for SEZs users:

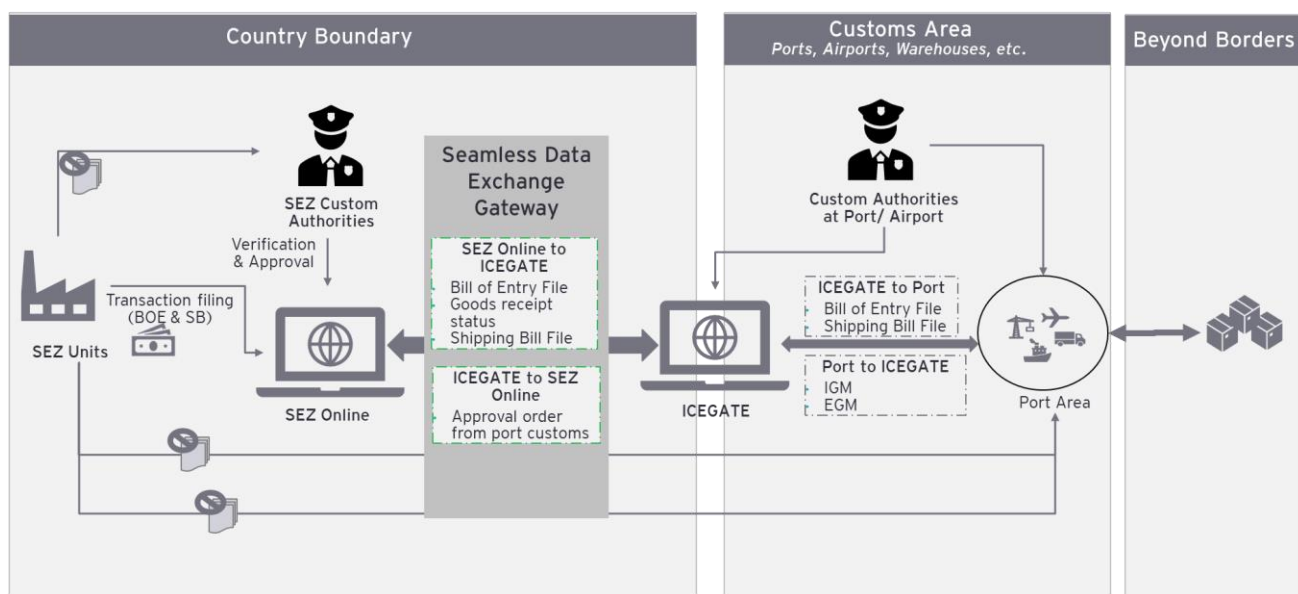


Figure 5 SEZ- ICEGATE Integration

Building a seamless data exchange gateway will facilitate a tight and secure communicate between SEZ Online and ICEGATE. This gateway may help addressing the lag SEZ users are facing while communicating with ICEGATE through SEZ Online. Whilst seamless exchange is desired, the confidentiality and other data assurance aspects of SEZ Online must not be compromised and therefore suitable data protection services must be implemented.

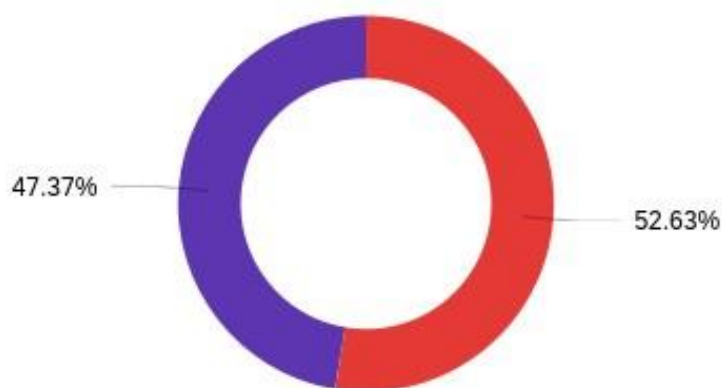
The process steps will remain same in this option, however, the dependency on paper documents, especially while visiting port for goods clearance, may likely fall once the existing gateway is strengthened

The benefits of adopting this option are:

1. Real time or near to real time inflow of information between both the systems
2. Business will run as usual as there will be no requirement of transition and change management in the system
3. Various functionalities, process flows, privileges established for SEZ users on the SEZ Online will not be compromised. The users shall be able access all the functionalities under one umbrella
4. Dependency on physical documents at ports may likely reduce

4.1.4 Survey Response

On asking the users “If Export/Import transactions should directly be provided by extending ICEGATE facility for such transactions to SEZ” (Total Respondent Count is 114):



■ YES (ICEGATE should be extended to SEZ) ■ NO (Present transactions via SEZ Online should continue)

Please Note: The detailed responses provided by the respondents have been mentioned in the section 6.6 of the report.

4.1.5 Key Focus Areas

SEZ Online system provides a number of other functions apart from EXIM transactions and captures key data which is required for analysis, monitoring and administration by SEZ Authorities. It has been built in order to facilitate SEZ administration by authorities. There are over 40+ modules within SEZ Online which cater to functions other than EXIM transactions. ICEGATE on the other hand is a specialized system which deals with EXIM transactions and related workflows. ICEGATE being a national portal has a large user base and has newer features and functionalities which are either under development or not available on SEZ Online. While the extension of ICEGATE facility for EXIM is technically seems feasible, there are some of the aspects that needs to be considered for this extension:

	SEZ Online	Custom EDI (ICEGATE)
Policy & Process	SEZ Online caters to the administrative and transactional needs of the SEZs as per the provisions laid out under SEZ Act, 2005 and Rules Special provisions related to Customs Act 1962, in addition to SEZ Act and Rule, have been made for SEZs which provides for custom transactions carried out by SEZs	Transactions carried out under Custom EDI system lays down the enforcement of various provisions of the Customs Act, 1962 governing imports and exports of cargo, baggage, postal articles and arrival and departure of vessels, aircrafts etc.
People	SEZ Online has been specifically developed for below types of users: SEZ users- SEZ Developers/ co-developers/units perform filing of transactions (EXIM and SEZ-DTA) DCs office users- manage verification and approval of transactions MOCI users- utilize dashboards and MIS reports for policy formulation and monitoring	Custom EDI system caters to the needs of following user categories: Exporters/ Importer, Trading Partners, Cargo Carriers perform filing of transactions Custom/ Port Authorities manage verification and approval of transactions CBIC officers for processing the import/ export related documents
Technology-Data & Application	The export import declarations filed by the SEZs are similar in structure as defined for DTA units in custom EDI system except from some specific SEZ related information. The application captures the need of the small business category users (approx. 80%) who do not have ERP system or application software which can be used to upload pre-populated file as well the medium to large business users who have developed the specific application software to generate the required pre-populated file for EXIM filing.	There is no data entry mechanism for filing of export import declaration on ICEGATE, users are only allowed to upload files as per the guidelines provided by ICEGATE. Users who do not have such file preparation software, they rely on custom service centers or subscribe CHA for submitting such declarations

Table 3 Key Focus Areas for ICEGATE Extension

4.2 Objective 2: Dealing with transactions between SEZ area and Domestic Tariff Area

This section focuses around the feasibility of extension of Custom EDI (ICEGATE) system for SEZ-DTA transactions of SEZs. The broad activities undertaken for examining this feasibility include taking the overview of the SEZ-DTA transactions on SEZ Online and understanding the challenges faced by the users in the current process. Basis the understanding, the technically feasible options for addressing the challenges of the SEZ users have been put out by also considering the responses received from stakeholders from interview and survey questionnaire. Finally, putting light on some of the focus areas for considerations for carrying out the extension of ICEGATE facility to SEZs for such transactions.

for considerations for carrying out the extension of ICEGATE facility to SEZ-DTA transactions.

4.2.1 Overview of DTA Procurement and Sale Processes of SEZs

A SEZ unit or Developer/co-developer may procure from the DTA without payment of duty, taxes or cess or procure from DTA after availing export entitlements, various types of goods, including capital goods, raw materials, semi-finished goods, consumables, spares goods and materials for making capital goods required for authorized.

As per Rule 30 the SEZ Rules, DTA supplier supplying goods or services to a unit or developer shall clear the goods or services, as in case of zero-rated supply as per provisions of section 16 of IGST Act, 2017(13 of 2017) either under bond or undertaking or under any other refund procedure permitted under GST laws or Central Excise laws, or as duty or tax paid goods under claim of rebate, on the cover of documents laid down under the relevant Central Excise law for the purpose of export by an manufacturer or supplier

The below diagram displays the overview of SEZ-DTA transactions of SEZs:

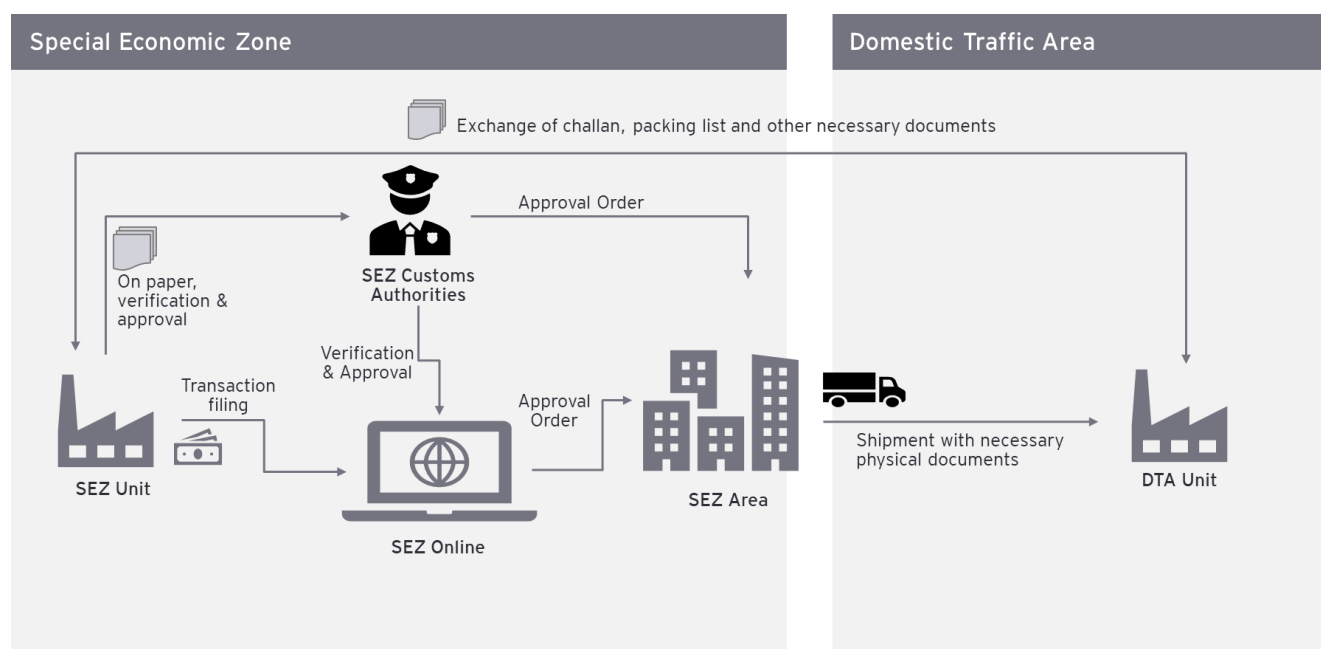


Figure 6 Overview of SEZ-DTA Transactions

Unlike SEZ EXIM process, SEZ-DTA transactions do not require two level of approvals in the two different systems. The process requires filing and verification within SEZ bounded area using SEZ

Online system. However, for payment of custom duties online, SEZ Online has been integrated with ICEGATE wherein the SEZ users are accessing the ICEGATE for duty payment.

The steps below provide broad level process steps which are followed for procuring goods from DTA:

1. **Filing of DTA Procurement Form on SEZ Online:** Authorized person of SEZ unit will fill the general details, invoice details and item details on the prescribed form of DTA procurement on SEZ Online. After submission to customs on SEZ online, user obtains the print copies of the document from the system and submit the same to the customs office along with the necessary supporting documents e.g. invoice, packing list etc.
2. **Verification of file by SEZ Custom officials:** The file is verified at three level, namely, first appraiser, second appraiser and final approval from DC. There are two parallel verification processes happening one on SEZ Online and other on manual print copies taken by the authorized person. If the file contains no error, approval is given by the authorized SEZ custom official.
3. **Goods entry at SEZ Gate:** The approval of the SEZ custom officials is submitted to Preventive Officer at SEZ gate and entry is made into inward register for shipment entering the SEZ gate. The final proof of procurement and receiving the goods into SEZ bounded area is submitted to custom section office for the record.

The detailed step by step process has been provided in Annexure 6.3.5

A Unit may sell goods and services to a Domestic Tariff Area (DTA) entity on payment of applicable Custom & Excise duties. The buyer entity (DTA) shall file for DTA Sale/ Deemed Export transaction along with the required documents with the Customs officials of the SEZ. However, the SEZ unit may also file for the DTA Sale/Deemed Export transaction on behalf of the DTA unit based on authorization from the DTA unit itself. The steps below provide broad level process steps which are followed for selling goods to DTA:

1. **Filing of DTA Sale Form on SEZ Online:** Authorized person of SEZ unit will fill the general details, shipment details, invoice details and item and the prescribed details on the prescribed form of DTA sale on SEZ Online. After submission to customs on SEZ online, user obtains the print copies of the document from the system and submit the same to the customs office along with the necessary supporting documents e.g. invoice, packing list etc.
2. **Verification of file by SEZ Custom officials:** The file is verified at three level, namely, first appraiser, second appraiser and final approval from DC. There are two parallel verification processes happening one on SEZ Online and other on manual print copies taken by the authorized person. If the file contains no error, out of charge is given by the authorized SEZ custom official.
3. **Challan Preparation and Cheque Submission:** Upon verification, user prepares challan online on SEZ Online / manually, submits to finance department for cheque generation and deposits cheque at bank. Bank verifies the challan and deposit the cheque and return the challan copy with stamp for further verification by assessment officer.
4. **Goods Assessment at CWC:** The goods which are to be shipped to DTA are verified by preventive officer at CWC along with the necessary documents and attestations. Once the goods are examined and verification performed by the officer, the user proceeds for "Out of Charge" from custom superintendent.

5. **Shipment Dispatchment:** Upon receiving the out of charge, the approval is submitted to Preventive Officer at SEZ gate and entry is made into outward register for shipment dispatchment. The final proof of sale is submitted to custom section office for the record and the BOE triplicate, challan, invoice along with packing list is sent to DTA unit for the ITC claim.

The detailed step by step process has been provided in Annexure 6.3.5

4.2.1.1 Key Challenges Identified in SEZ-DTA Transactions

Challenges faced by SEZ users on these transactions are similar to one mentioned in EXIM transactions except for integrations aspects with ICEGATE. In addition to that, users have highlighted the concerns over the recently added functionality of online duty payment on SEZ Online:

- SEZ users states that there is dependency on offline mode for duty payment on SEZ Online. Although there has been an integration made with ICEGATE on online duty payment, users are facing problems. Some of the challenges include:
 - If there is increase in duty due to amendment in transaction(s), additional duty needs to be paid at branch, that is, no provision of online payment
 - If amendment / cancellation / finalization 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
 - The SEZ user needs to provide online duty payment confirmation within 3 (72 hours) days of assessment by SEZ Customs on SEZ Online, otherwise online payment link expires. User has to use offline mechanism in this case
 - Lack of update/ alert to SEZ users whether the duty payment amount is updated in RBI. (RBI provides electronic confirmation to ICEGATE but confirmation to SEZ Online from ICEGATE is missing)

4.2.2 Possible Options

Basis the survey responses of the SEZ units and challenges highlighted during the stakeholders' interview, following possible options have been indicated which may be looked at:

1. Using Customs EDI (ICEGATE) system for end to end SEZ-DTA Transactions
2. Continuing SEZ-DTA transactions through SEZ Online (Business as Usual)

The subsequent sections provide details on these options.

Option 1: Using ICEGATE for end to end SEZ-DTA Transactions

Although it has been understood that SEZ-DTA transaction are specific to SEZ functionality and this module is not available on ICEGATE. However, considering ICEGATE is currently used as a national portal, it may be used as a front end for such transactions between SEZ and DTA. SEZ-DTA transactions similar to EXIM transactions as the nature of details which are capture in the declaration documents are similar to import export documents. In this option, the units and the SEZ administrative shall be required to access the ICEGATE system for performing the related transactions. The below diagram displays the overview of the process for SEZs users on ICEGATE:

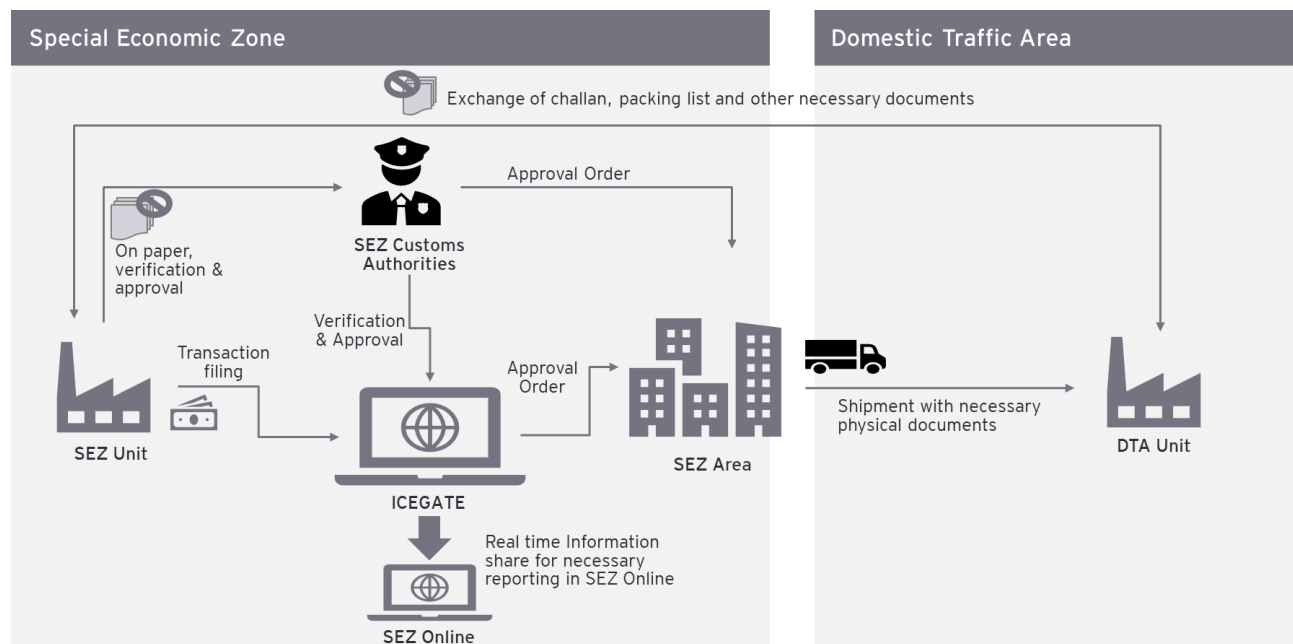


Figure 7 Extension of ICEGATE for SEZ-DTA Transactions

A specific module as per the requirement of SEZ-DTA will required to be developed in ICEGATE. With respect to reporting related requirements, SEZ users shall be required to access SEZ Online for providing the necessary annual performance report to the SEZ administrative and SEZ approval committee. Moreover, ICEGATE has already been integrated with DGCI&S to provide trade statistics related data of exporters/ importers for further analysis and generating insights. MOCI will be able to access these statistics around SEZ trade from DGCI&S as these agencies already have a tight integration.

In addition to the benefits highlighted in EXIM, some of benefits specific to SEZ-DTA transactions on ICEGATE are:

1. ICEGATE has been integrated with GST for sharing export data and processing IGST refund. Integration with GST will help SEZs on pre-filing of return basis the DTA transactions performed on ICEGATE
2. ICEGATE has been integrated with 20 nationalized banks for disbursement of duty drawbacks and payment of custom duties. This functionality will reduce dependency on visiting banks for offline duty payment

Some of the considerations to be noted for extension of ICEGATE facility to SEZ users:

1. Procedure of Bill of Export/ BOE in case of procurements or sale from DTA will be required to be built into ICEGATE. Existing modules related to export in ICEGATE may be leveraged for this purpose due to the procedural similarity, however, some specific checks for SEZ have to be taken care of. Some of the examples include:
 - i. An SEZ Unit/ Developer have a flexibility to procure goods under various category of procurement types such as procurement from DTA without payment of duty, taxes or cess or procure from DTA after availing export entitlements, or procure from other units in the same or other SEZs or from EOUs, or STP units, or Electronic Hardware Technology Park units or Bio-Technology Park units as per Rule 27 (1) of the SEZ Rules, 2006.

- ii. While filing the Bill of Export, the item details of the goods that are getting procured are captured by SEZ. These items should be in-line with the authorized operation of the Unit/ Developer as defined in the Letter of Approval granted. However, in case the Unit/ Developer wants to procure restricted items, a prior approval from Board of Approval is required as referred in the Rule 27(1) of SEZ Rules, 2006. At the time of assessment of these declarations, concerned officer of SEZ would be required to validate the items details with the LOA of the Unit/ Developer as referred in Rule 30(6) of the SEZ Rules, 2006
2. With the extension of ICEGATE for SEZ customs, a mechanism of feed of data required for analysis, monitoring and administration by SEZ authorities from ICEGATE to SEZ Online would be required as there is a bearing of non-custom transaction in SEZ Online on the custom transactions of SEZ such as filing of new BLUT or updated BLUT by Unit/ Developer with Development Commissioner containing a proper utilization of goods that have been brought in through imports referring to Rule 22(1)(i) & (iv)

Option 2: Continuing SEZ-DTA transactions through SEZ Online

The other option which could be suggested is to continue SEZ-DTA transactions through SEZ Online by further strengthening the system as per the needs of the user. Users can continue business as usual by performing all filing and transaction related processes on SEZ Online. SEZ approval authorities can verify and approve transactions on SEZ Online. DTA units shall receive approved documents to after completion of transfer or receipt of goods. The data will be updated in SEZ Online for reporting and other administrative processes required by the SEZ unit.

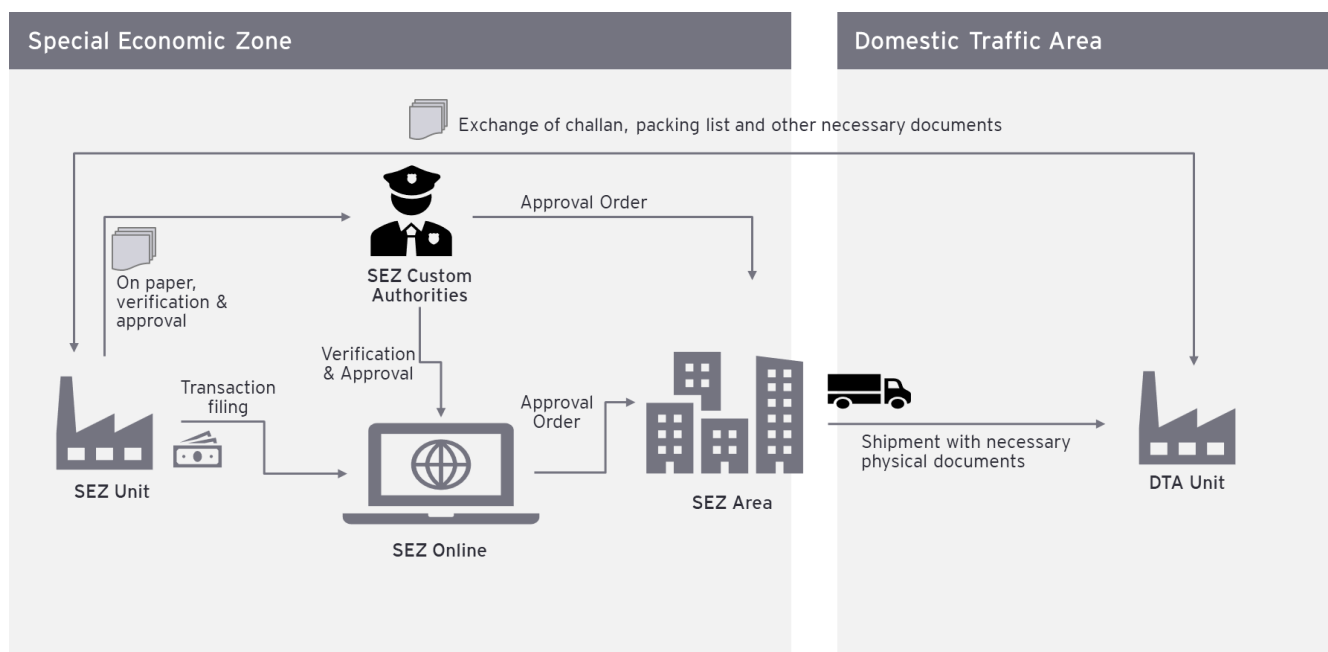


Figure 8 SEZ-DTA Transactions on SEZ Online

Some of the benefits of using SEZ Online:

1. SEZ users shall continue to use a single system for SEZ-DTA transactions as well as administrative functions. Moreover, these users are familiar with existing SEZ Online workflows for SEZ-DTA transactions

2. Business will run as usual as there will be no requirement of transition and change management in the system
3. Various functionalities, process flows, privileges established for SEZ users on the SEZ Online will not be compromised

However, in order to address the challenges of the users with respect to online duty payment on ICEGATE, the SEZ Online system will require to strengthen its current integration with ICEGATE in order to provide users a seamless experience while using the duty payment functionality.

4.2.3 Survey Response

On asking the users “If facility of transactions between DTA and SEZ be provided under ICEGATE and is extended to SEZ” (Total Respondent Count is 114):



■ YES (Facility should be provided in ICEGATE and extended to SEZ)

■ NO (No need to provide such facility in ICEGATE and it should continue via SEZ Online)

Please Note: The detailed responses provided by the respondents have been mentioned in the section 6.6 of the report.

4.2.4 Key Focus Areas

As it has been understood that SEZ-DTA transactions are specific to the needs to SEZ and similar module does not available on ICEGATE but considering it is a specialized system which deals with EXIM transactions and related workflows and SEZ-DTA workflows are similar to export import declarations, the extension seems technically feasible. However, the considerations provided for EXIM transactions needs to be taken care here also. In addition to that, there are some of the aspects specific to SEZ-DTA transaction which would be required to be considered:

1. A separate module shall be required to be developed in ICEGATE ensuring all the DTA procurement procedures provided on SEZ Online:

- a. Procurement based on invoice or transport documents without availing any exemptions, drawbacks & concessions.
- b. Procurement based on ARE-1, where central excise duty exemption has been availed but without availing any of exports entitlements.
- c. Procurement based on Bill of Export under claim of export entitlement (with or without ARE-1).

However, since these procurements are similar to the export procedures of ICEGATE which may be leveraged for this purpose

2. Procedure for DTA sale will be required to be built as a module in ICEGATE. However, since these procurements are similar to the import procedures of ICEGATE which may be leveraged for this purpose
3. Mechanism of feed of data required for analysis, monitoring and administration by SEZ authorities from ICEGATE to SEZ Online shall be required to be developed between both the systems.

4.3 Objective 3: Cost structure for various transactions if Customs EDI system is adopted in all SEZs against similar transactions on SEZ Online

This section gives an overview of the current state of cost structure of SEZ Online and ICEGATE within their own models. These models have been selected keeping in mind the various initiatives taken up by the Government and the value delivered through the respective systems to the end users. This section also highlights the possible cost structure for the future state in line with the options specified in the previous objectives with an intent to create a mutually beneficial ecosystem of the various stakeholders involved.

4.3.1 Overview of Cost Structure of SEZ Online

SEZ Online as we have already understood plays a key role in the SEZ ecosystem being an integrated online platform managing SEZ transactions as well as their administrative functions. The system was designed keeping in mind the various acts, benefits delivered and involvement of various key stakeholders. The definition of cost structure for SEZ Online by NDML in consultation with MOCI was defined by adopting a 'user-pay' transactional model which focuses on deriving revenue through transaction and other charges paid by the end users of the system. The end users currently pay charges basis the online services they consume, and value derived from SEZ Online functionalities. SEZ Online managed by NDML constantly strives in updating their systems as per requirements and government initiatives while ensuring business as usual for which the charges are being levied. The user-pay transactional model generates revenue to ensure constant effort towards updating the platform, performing integrations with other systems and ensuring seamless services to the stakeholders. The charges levied under SEZ Online are divided basis the nature of transactions i.e. Registration, system usage charges and transaction charges. The registration charges are a one-time cost paid by the end users while the system usage charges as per annum which enables administrative functions. The end users pay certain charges for each transaction carried out on SEZ Online with respect to export import processes and SEZ-DTA transaction process. This model ensures the collection of revenue directly

from the end users who utilize the services enabled through SEZ Online functionalities. A detailed list of transactions and their respective charges levied by NDML is shown in the table below.

User	Nature of the Transactions	Cost per transaction
Developer	Registration	Rs. 50,000 (one time)
Developer	System usage charges	Rs. 20,000 (per annum)
Co-Developer	Registration	Rs. 50,000 (one time)
Co-Developer	System usage charges	Rs. 20,000 (per annum)
Unit Holder	Registration	Rs. 25,000 (one time)
Unit Holder	System usage charges	Rs. 10,000 (per annum)
Developer/ Co-Developer/ Unit Holder	Bill of Entry	Rs. 100 per transaction
Developer/Co-Developer/ Unit Holder	Shipping Bill/ E-Commerce Exports	Rs. 100 & Rs. 20 per transaction
Developer/ Co-Developer/ Unit Holder	DTA Sale Bill of Entry	Rs. 100 per transaction
Developer/ Co-Developer/ Unit Holder	Bill of Export for DTA Procurement	Rs. 100 per transaction
Developer/ Co-Developer/ Unit Holder	DTA Procurement	Rs. 100 per transaction
Developer/ Co-Developer/ Unit Holder	Zone to zone transfer Bill of Entry	Rs. 100 per transaction
Developer/ Co-Developer/ Unit Holder	Temporary removal/ Sub-Contracting	Rs. 100 per transaction
Developer/ Co-Developer/ Unit Holder	Softex	Rs. 30 per invoice

Table 4 Cost Structure of SEZ Online⁴

As per survey conducted and various discussions held with key stakeholders, it was observed that certain SEZ units feel the transaction charges should be revisited to ensure that the revenue being generated through collection of charges is the actual required amount for managing and maintaining the system. SEZ units also believe that the charges being collected should directly reflect to the seamless services being provided through SEZ Online. In addition to this, a section of SEZ users have also expressed concerns over transaction charges which are applicable for carrying out EXIM

⁴ <https://www.SEZ Online-ndml.com/fee-structure.htm>

transactions on SEZ Online, whereas similar transaction charges are not applicable for DTAs for carrying out similar online EXIM transactions on ICEGATE.

4.3.2 Overview of Cost Structure of ICEGATE

ICEGATE is the single online system for DTA units for customs transactions which contain similar processes to SEZ Online for export and import transactions. However, ICEGATE managed by CBIC in coordination with MOF has selected 'Department-pay' model where the cost of the transactions is borne by the Government. ICEGATE provide single window for transactions without the administrative functions which are made available in SEZ Online. Similar to SEZ Online, ICEGATE also focuses its effort to ensure business as usual while also putting constant efforts towards updating of the system in accordance to government initiatives and business requirements. The transaction charges for online transactions on ICEGATE are borne by the government in their department-pay model for the current phase of operations and if revised it will be communicated⁵. ICEGATE does not mention any specific charges for registration and usage of the system which ensure that these cost aspects have been taken care by the government through their selected model. ICEGATE has also enabled provision of offline utility tools through NIC to perform various tasks related to export and import processes which are also covered within the model and do not levy any transaction fees to the end users. However, there are offline service centers that exist at the Land Customs Stations which provide services to perform export and import transactions through ICEGATE. These services centers levy transaction charges for digitization of documents to the end users which are presented in the tables below

Service charges for digitization of documents at service center⁶:

Nature of Transactions	Cost per transaction
Bill of Entry/Shipping Bill	Rs. 80 up to five items
Each Additional Block of five items	Rs.10
IGM/Import report	Rs.80
EGM/Export report	Rs.80
Other documents such as UAB, Trans-shipment	Rs.80
Amendments to original declaration by customer in BE/ SB/ Other documents	Rs.10
Queries including reply feeding	Nil for 3 queries & Rs.10 for each query thereafter
Printing check list	Nil
Printing of assessed documents such as SB/ BE/ OOC/ LEO/ challan	Nil

Table 5 Charges of Service Centres

⁵ https://www.icegate.gov.in/com_guideline.html

⁶ https://www.commissionercustomslucknow.gov.in/pdf/Jhulaghat_final.pdf

Service charges for 'RES' documents in ICEGATE or any other manner of Remote EDI filing⁷:

Nature of Transactions	Cost per transaction
Printing of Document Note: Documents refer to the set of papers, which get printed in one command at any stage of processing	Rs. 30 (for the first 50 pages and Rs. 10 for every 10 subsequent pages or parts thereof)
Query Printing	Rs.10
Amendments fee to Bill of Entry for block of five items	Rs.20
Amendments fee to Shipping Bill for block of five items	Rs.10
Amendment fee Rs. 10	Rs.10 for each additional block of five items and Rs. 10 for each additional document
Printing Check list	Rs.10

Table 6 Service charges for 'RES' documents in ICEGATE

Note 1: - The above charges are excluding GST. The vendor shall collect the GST from trade at the prevailing rates and shall make the payment of the GST to the Govt. exchequer.

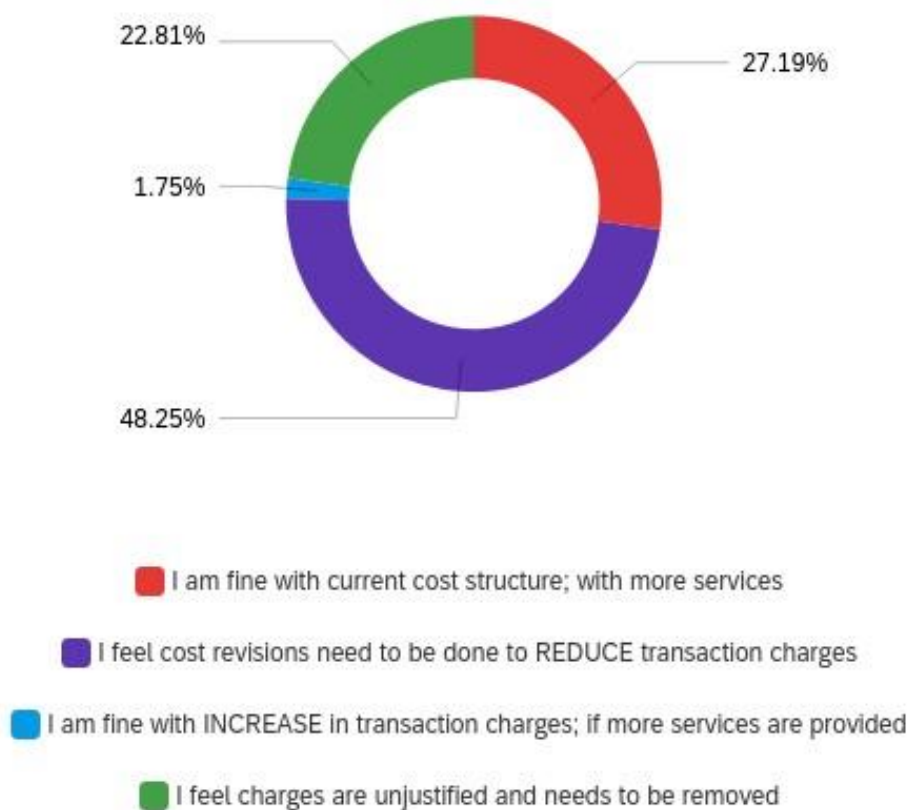
Note 2: -The above charges include data entry of the documents, check list printing and print out of the assessed document and out charge. The check list will be provided free of charge till they are certified to be free of mistake by the customer. However, in cases where the customer wants to incorporate corrections in the original declarations provided by him, check list will be provided at an additional cost of Rs 10. Any check list in respect of remote filing of the Bill of Entry will cost Rs. 10.

The Shipping lines or other persons as envisaged under Section 30 of the Customs Act, 1962 shall submit the Import Report through the Service Centre within the prescribed working hours on all working days. However, the Import report can also be electronically filed through ICEGATE on 24 hours basis.

⁷ https://www.commissionercustomslucknow.gov.in/pdf/Jhulaghat_final.pdf

4.3.3 Survey Response

SEZ's views on the transaction charges levied by SEZ Online (Total Respondent Count is 114):



Please Note: The detailed responses provided by the respondents have been mentioned in the section 6.6 of the report.

4.3.4 Possible Options

Both User-pay model and Department-pay model have been appropriately chosen for the respective systems with SEZ Online providing additional administrative functions over the transactions. With the information available through the survey responses and discussions with key stakeholders, the current cost structure had to be revisited to bring out possible options with the extension of ICEGATE facility to SEZs.

Option 1: Department-Pay model for cost structure

This option is similar to the model adopted by ICEGATE wherein the user, if availing the online services on ICEGATE, does not have to pay. These charges are paid by CBIC to the system integrator. This model is generally adopted by the government to incentivize users towards Digital India initiative. However, users are charged whenever they are using offline services through service or facilitation centers.

In order to adopt this option, Ministry would require finalizing cost structure with the implementation partner by striking a balance between quality of services and continue business justification for the partner. The finalized charges will be borne by the government

Option 2: Revisiting User-Pay model for cost structure

The charges for various functionalities made available for SEZs will be paid by the end user utilizing the services but the pricing shall be revisited basis detailed study of the system and its pricing structure. This option is similar to the current model adopted by SEZ online. However, in the interest of the SEZs the charges shall require to be revisited. This would require ministry to discuss the cost structure with the system integrate and ensure justification of online charges through finalization of cost structure striking a balance between quality of services and continued business justification for the SI.

A clear cost structure may be put across basis the selection of options within the objectives 1 and 2 along with a detailed study of the functionalities and discussions with the implementation partner to ensure addressing the needs of SEZs

4.3.5 Key Focus Areas

The cost structure and model may be decided basis the possible selected under objective 1 and Objective 2. Some of the key considerations on cost structure if extended to ICEGATE:

- In case EXIM or DTA or both transactions are to be shifted to ICEGATE, CBIC will have to make necessary investment and pay for operation cost of these modules if the units are to be given free service.
- Ministry shall be required to finalize cost structure with the implementation partner by striking a balance between quality of services and continue business justification for the partner. The finalized charges will be borne by the government
- Moreover, in case of such a shift of certain functionalities to ICEGATE and retaining remaining functionalities in SEZ online, SEZ online operating agency may request for enhancing system usage fee as their transaction related charges would have stopped and the current charges may not suffice for the operations of the remaining services unless part of this cost is paid for by government

Another option would be to continue with the functionalities in SEZ online, with MOCI paying for part of the user fee. As the services has been in operation for many years, the ministry may also negotiate with NDML for rationalization of fee

5 Way Forward

As a way forward, a broad level action plan may be prepared and discussed with MOF for extension of ICEGATE facility to SEZs, indicative steps for proceeding with extension of ICEGATE for both EXIM and DTA transactions are given below:

1. Evaluation of information requirements by SEZ Online for effective administration by SEZ authorities with respect to EXIM and DTA transactions as per the existing scenario. These requirements should be provided to ICEGATE in order to enable suitable enhancements and integrations and web-services for exchange of such information
2. Customization of EXIM Modules within ICEGATE for SEZ specific requirements (additional field capture) and related workflows for EXIM and DTA transactions.
3. Development of integration and data exchange components to enable seamless exchange of information as required by SEZ Online.
4. Training and change management across SEZs on the new system
5. Transition to ICEGATE for EXIM and DTA transactions

While the above steps remain constant, a phased approach may be adopted for transitioning to ICEGATE for EXIM and DTA related transactions:

Phase 1: Transitioning EXIM processes related to physical goods

Phase 2: Transitioning EXIM processes related to remaining goods and services

Phase 3: Transitioning of DTA transaction related processes

Also, the phasing and transitioning considerations have been specified above, the same would have to be discussed and agreed with MOF and MOCI first followed by ICEGATE and SEZ Online vendors to put out a broad-level timeline towards implementation of the plan specified above.

6 Annexures

6.1 Stakeholder consultation summary

The section will include the table containing list of stakeholders interacted, name, designation, date of interaction, and purpose of the interaction.

##	Name of the Person	Designation	Date of Interaction
1	Mr. Alok Chaturvedi	Director General, EPCES	Multiple
2	Mr. Salik Parwaiz	Ex. Deputy Commissioner Customs, Noida SEZ	Multiple
3	Mr. Vijay Gupta	Senior Vice President, NDML	17-12-2020 & 22-12-2020
4	Ms. Tresa Joseph	Assistant Manager, NDML	Multiple
5	Mr. Abhishek Apte	Senior Manager, NDML	17-12-2020
6	Mr. S. Kishore	Additional Secretary, SEZ Division, MOCI	17-12-2020
7	Mr. Alok Mukherjee	CGC Member and Director, IDEMIA	Multiple
8	Mr. Vilas Gupta	Regional Chairman, EPCES and M.D., Taurus Englobe Limited	21-12-2020
9	Mr. N.K. Prusty	IDEMIA, NSEZ	21-12-2020
10	Mr. Ashish Shrivastava	IDEMIA, NSEZ	21-12-2020
11	Mr. Bipin Menon	DC, NSEZ	21-12-2020
12	Mr. Amit Kumar Gupta	Deputy Commissioner Customs, NSEZ	21-12-2020
13	Mr. Sunil Kumar Sharma	Superintendent, NSEZ	23-12-2020
14	Mr. Alok Kumar	Preventive Officer, NSEZ	23-12-2020
15	Mr. Amogh Patankar	Vice President, K Raheja Corporation	13-01-2021
16	Mr. Amit Sourabh	K Raheja Corporation	13-01-2021

6.2 Documents referred

##	Document	Source
1	SEZ Act and Rules	SEZ, MOCI Website
2	Factsheet of SEZ	SEZ, MOCI Website
3	SEZ Online Manuals	SEZ Online Website

##	Document	Source
4	Foreign Trade Policy Statement	DGFT, MOCI Website
6	Custom Manual	CBIC Website
7	ICEGATE Manual	ICEGATE Website
8	CBIC Annual Report	Directorate General of Systems & Data Management, Annual Report

Note:

Documents related to SEZ Online and ICEGATE systems were not shared upon request. Through walkthrough of the SEZ Online system was carried out.

6.3 Interview Briefs

The templates of the interview briefs that was circulated among the identified stakeholders will be attached in this section

6.3.1 EPCES Interview

#	Key Discussion Points/ Questions	Remarks (if any)
1.	What are the key reasons for EPCES to conduct this study?	
2.	Has a similar/ relevant study been carried out in the past? If yes, can EPCES provide references?	
3.	As per EPCES, what are the key stakeholders impacted by the study?	
4.	What are the key reasons for selecting only EXIM and SEZ-DTA Transactions and not the other SEZ Online functions for the extension of ICEGATE?	
5.	What key points have been identified already by EPCES for the study?	
6.	As per EPCES, does the study focus on allowing the SEZ transactions under study to be carried out on ICEGATE interface?	
7.	Have you received concerns/ issues from SEZ users face while using SEZ Online? If yes, then how often do you receive them and what are those specific concerns?	
8.	Does EPCES have information on how SEZ units are managing transaction charges currently? If yes, what special measures are the taking	
9.	Does EPCES have any specific resources/ references to be considered during the study?	
10.	What role shall EPCES play basis the findings of the study?	

6.3.2 MOCI Interview

#	Key Discussion Points/ Questions	Remarks (if any)
1	Who are the key stakeholders of SEZ Online which will be impacted by this study?	
2.	What are the key SEZ processes enabled via SEZ Online?	
3.	Are there key process/ policy differences to be understood between SEZ EXIM transactions and SEZ-DTA transactions? If yes, what are those?	
4.	Are there any key differences on SEZ Online between SEZ EXIM transactions and SEZ-DTA transactions? If yes, what are those?	
5.	Are there any key cost differences on SEZ Online between SEZ EXIM transactions and SEZ-DTA transactions? If yes, what are those?	

#	Key Discussion Points/ Questions	Remarks (if any)
6.	Have you received concerns/ issues from SEZ users face while using SEZ Online? If yes, then how often do you receive them and what are those specific concerns?	
7.	Has MOCI identified any planned updates/ changes to SEZ Online to address concerns?	
8.	Has MOCI identified any planned policy level changes for SEZ transactions?	
9.	What are the key reasons for keeping SEZ transactions separately on SEZ Online?	
10.	If ICEGATE facility is extended to SEZs, will it require any policy level changes? If yes, what are those?	
11.	If SEZ transaction charges are to be borne by the government, does it require any policy level changes?	
12.	If ICEGATE facility is extended to SEZs, will it impact any existing contractual obligations? If yes, what are those?	
13.	Can the SEZ Online transactions costs be borne by the Government similar to ICEGATE transactions? If no, why not?	
14.	Has there been any earlier discussions involving ICEGATE facility extension for SEZ transactions? If yes, what were the outputs of those discussions?	
15.	Why are the key reasons for not extending ICEGATE facility for SEZ earlier?	
16.	If ICEGATE facility is extended for SEZ transactions, what will be the impact on the SI?	
17.	If ICEGATE facility is extended for SEZ transactions, what are MOCI's plans for SEZ Online?	
18.	Does MOCI have any specific resources/ references to considered related to the study objectives?	
19.	What role will MOCI play basis the findings of the study?	

6.3.3 SEZs Interview

#	Key Discussion Points/ Questions	Remarks (if any)
1	What are the key applications that SEZs interface with?	
2.	Are both EXIM transactions and SEZ-DTA transactions carried out using SEZ Online? If no, what other systems do you use?	
3.	Can you perform various transactions such as EXIM, SEZ-DTA and others through any offline mode?	
4.	What are the various transactions that SEZ units perform that can be completed using SEZ Online?	
5.	What are the key steps in performing EXIM transactions for SEZ units currently?	

#	Key Discussion Points/ Questions	Remarks (if any)
6.	What are the key steps in performing SEZ-DTA transactions currently?	
7.	What are the key issues/ concerns SEZ units face in SEZ Online?	
8.	Have you raised any issues/ concerns earlier regarding SEZ Online? If yes, what were those and what were the outcomes?	
9.	Do any issues/ concerns act as a barrier for performing transactions on SEZ Online?	
10.	What is the key impact of SEZ Online transaction charges on SEZ units?	
11.	Do you take any special measures to manage transaction charges currently?	
12.	What has changed now resulting in SEZ units' discomfort for paying transaction charges?	
13.	Why is the focus of SEZ units only on EXIM and SEZ-DTA transaction charges and not on all other charges?	
14.	Have you interacted with ICEGATE before? If yes, what were those interactions?	
15.	Do you have any specific references/ resources to be considered for helping with the study objectives?	

6.3.4 ICEGATE Interview

#	Key Discussion Points/ Questions	Remarks (if any)
1	Have you received any communication related to this study? If yes, what were those?	
2.	What are the various stakeholders impacted through ICEGATE?	
3.	What are the various transactions enabled through ICEGATE?	
4.	How are EXIM transactions executed in ICEGATE?	
5.	Approximately how much time does an end user take to complete an EXIM transaction on ICEGATE?	
6.	Does ICEGATE have any current integrations with SEZ Online? If yes, what are those?	
7.	Does ICEGATE have any planned integrations with SEZ Online? If yes, what are those?	
8.	Does ICEGATE enable integrations with other systems? If yes, what and how were they carried out?	
9.	Is there a training requirement to perform activities on ICEGATE?	
10.	Have you received any key challenges by users for performing ICEGATE? If yes, what are those?	

#	Key Discussion Points/ Questions	Remarks (if any)
11.	Have you faced any identified technology challenges in modifying ICEGATE or integrating with other systems? If yes, what were those?	
12.	Have you faced any identified policy challenges in modifying ICEGATE or integrating with other systems? If yes, what were those?	
13.	What are the various modes of extending ICEGATE facility to other systems/ users?	
14.	Have you made any modifications/ changes to ICEGATE functionalities in recent years? If yes, what are those and what process is followed?	
15.	Can ICEGATE extend its functionalities to other systems through API? If yes, how is the extension carried out?	
16.	Are there any specific requirements for API integrations with ICEGATE? If yes, what are those?	
17.	Can ICEGATE provide functionalities to SEZ users for their EXIM and SEZ-DTA transactions? If yes, what are the requirements?	
18.	Will ICEGATE require any additional resources/ information for providing functionalities to SEZs? If yes, what are those?	
19.	Has the extension of ICEGATE functionalities for SEZs been discussed before? If yes, what were the outcomes?	
20.	Who bears the cost for transactions on ICEGATE?	
21.	Are there any plans of modifying the cost structure in ICEGATE where payment will be borne by users?	
22.	Will there be an impact on security by extending ICEGATE functionalities to SEZs	
23.	Do you have any discussion points related to the study objectives?	
24.	Do you have any points to be considered for the study objectives?	
25.	And other key points related to ICEGATE	

6.3.5 SEZ Online End User Interview

#	Key Discussion Points/ Questions	Remarks (if any)
1	What are the various types of users created by your organization(s) on SEZ Online?	
2.	What are the various transactions you have performed on SEZ Online?	
3.	What are the key requirements for completing EXIM transactions on SEZ Online?	
4.	What are the key requirements for completing SEZ-DTA transactions on SEZ Online?	
5.	Do you think trainings are required to complete transactions on SEZ Online? If yes, what would those trainings be?	
6.	Have you faced any issues/ concerns while completing transactions on SEZ Online? If yes, what were those?	
7.	Are you familiar with ICEGATE system?	

#	Key Discussion Points/ Questions	Remarks (if any)
8.	Do you be able to transition to another system views?	
9.	Are the end users comfortable in understanding and utilizing 2 different systems?	
10.	Are end users comfortable with redirection between systems?	
11.	What are some of the key issues faced by end users while using SEZ Online?	
12.	Approximately how much time does an end user take to complete e-filing activity?	
13.	Approximately how much time does an end user take to complete approval activity?	
14.	What are the key differences between EXIM and SEZ-DTA transactions on the SEZ Online system from end user point of view?	
15.	And other questions related to SEZs Online end users	

6.3.6 SEZ Online Interview

#	Key Discussion Points/ Questions	Remarks (if any)
1	What are the various user types and their roles in SEZ Online?	
2.	Have you received any communication related to this study? If yes, what were those?	
3.	Have you received any concerns/ issues related to SEZ Online? If yes what were those and what was the frequency?	
4.	What are the various stakeholders impacted through SEZ Online?	
5.	What are the various user types and their roles in SEZ Online?	
6.	What are the various transactions enabled through SEZ Online?	
7.	What are the various features in SEZ Online that SEZ units utilize?	
8.	How are EXIM transactions executed in SEZ Online?	
9.	Approximately how much time does an end user take to complete an EXIM transaction on SEZ Online?	
10.	How are SEZ-DTA transactions executed in SEZ Online?	
11.	Approximately how much time does an end user take to complete an EXIM transaction on SEZ Online?	
12.	What are the common transactions carried out by SEZ Online and ICEGATE?	
13.	Does SEZ Online currently integrate with ICEGATE? If yes, what is the integration carried out?	

#	Key Discussion Points/ Questions	Remarks (if any)
14.	Does SEZ Online have any planned integrations with ICEGATE? If yes, what are those?	
15.	Is there a training requirement to perform activities on SEZ Online?	
16.	Have you faced any identified technology challenges in modifying SEZ Online or integrating with other systems? If yes, what were those?	
17.	Have you faced any identified policy challenges in modifying SEZ Online or integrating with other systems? If yes, what were those?	
18.	Have you made any modifications/ changes to SEZ Online functionalities in recent years? If yes, what are those and what process is followed?	
19.	Can SEZ Online integrate other system functionalities through API? If yes, how is the integration carried out?	
20.	Are there any specific requirements for API integrations with SEZ Online? If yes, what are those?	
21.	How has the cost structure been defined for SEZ Online features?	
22.	Do you have any discussion points related to the study objectives?	
23.	Do you have any points to be considered for the study objectives?	
24.	And other key points related to SEZ Online	

6.4 Interview

This section provides the summary points that have been discussed in the meeting:

6.4.1 Ex. Deputy Commissioner NSEZ

Meeting Date: 16-12-2020	
#	Discussion Points
1.	Understanding gathered on the: <ul style="list-style-type: none"> background and purpose of study on extension of ICEGATE to SEZ facility brief on the type of customs and non-custom transactions in SEZ. He also highlighted there are non-customs transactions in SEZ which have a bearing on custom transactions which are required to be understood in detail by the consultant team as a part of the study
2.	Approach for the study and the activities that are planned for four weeks were explained
3.	Immediate next action item suggested: <ul style="list-style-type: none"> SEZ Online System Walkthrough Walkthrough Analysis and findings

6.4.2 Additional Secretary, SEZ Division, MOCI

Meeting Date: 17-12-2020	
#	Discussion Points
1.	<p>Understanding gathered on the:</p> <ul style="list-style-type: none"> background and purpose of study on extension of ICEGATE to SEZ facility Concern faced by SEZ Unit Ongoing discussion with MOF on EDI ports for SEZs
2.	<p>Expectations from study report:</p> <ul style="list-style-type: none"> Report should capture technical and financial feasibility if ICEGATE facility is extended to SEZs

6.4.3 SEZ Online

Meeting Date: 17-12-2020	
#	Discussion Points
1.	<p>Understanding gathered on the:</p> <ul style="list-style-type: none"> Functionalities related to administrative functionalities provided by SEZ Online to SEZ users such as application for registration, submission of BLUT, request for LOA extension / renewal etc. Functionalities related to custom transactions provided on SEZ online such as submission of BOE, SB, SEZ-DTA etc. Type of users and the user counts Transaction volume per month of BOE, SEZ-DTA transactions Details on integration partners of SEZ Online such as RBI, ICEGATE, GSTN, DGCIS Details on data exchange with custom EDI system Data exchange frequency and format with ICEGATE Governance structure of SEZ Online

6.4.4 CGC Members, EPCES

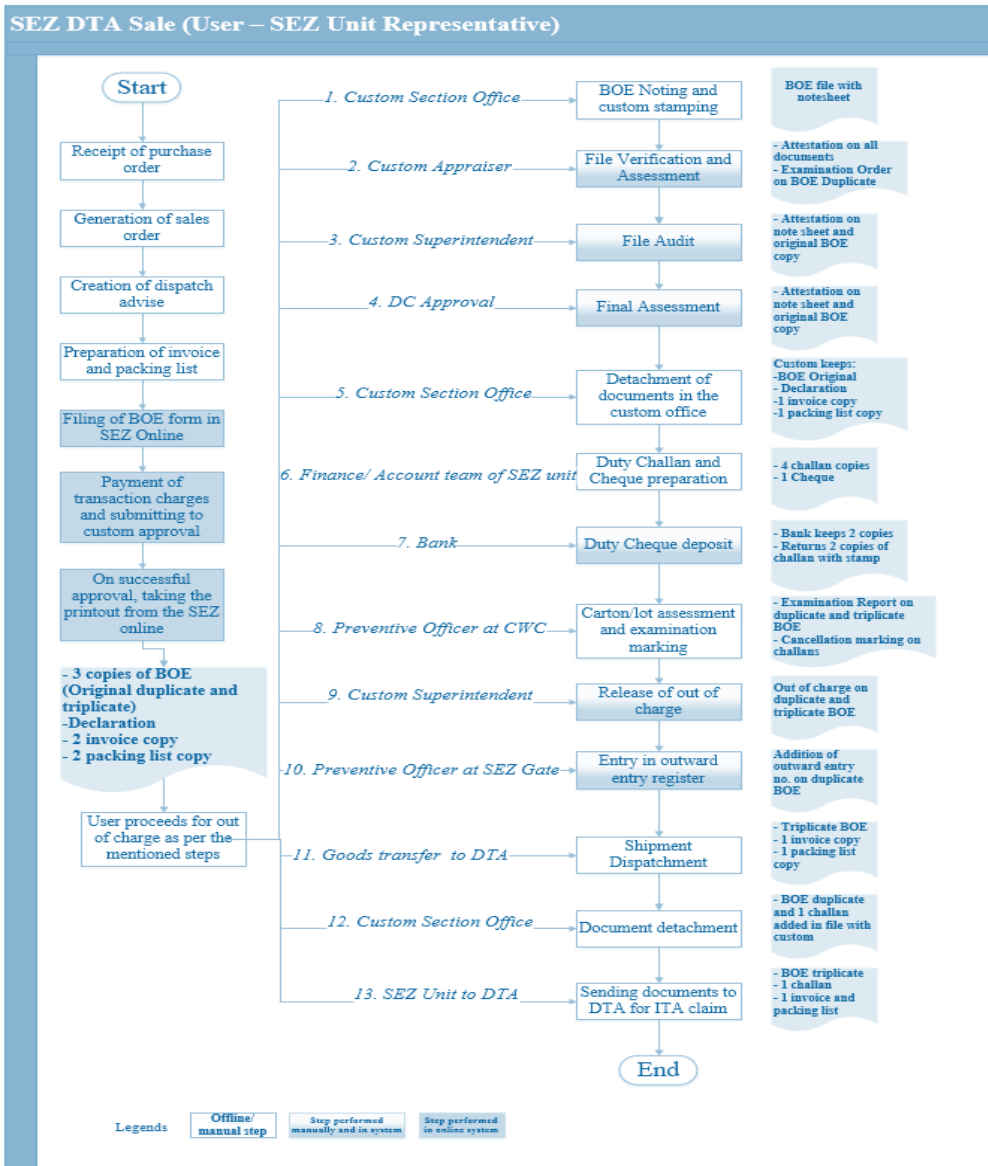
Meeting Date: 21-12-2020	
#	Discussion Points
1.	<p>Understanding the concerns faced by some of the SEZ users of Noida:</p> <ul style="list-style-type: none"> SEZ units have raised concern that they have to pay for all transaction in SEZ Online System for EXIM and DTA transactions etc., whereas for DTA exporters and importers, no charges are levied by ICEGATE A time taking activity for SEZ maker/ user to complete a single Bill of Entry/ Shipping Bill transaction process because of the requirement of both online as well as physical custom approval for SEZs transactions

	<ul style="list-style-type: none"> • There is generally a time lag faced by SEZs in receiving of online custom approval and physical custom approval. Even if the SEZ unit has received the online approval, they cannot proceed until physical approval is received • Delay in completing the transportation of goods because of non-availability of EDI port for SEZs • Non-availability of online duty payment functionality at SEZ Online adds to the problem of delay in completing the transaction. • Recently, SEZ Online has initiated the online duty payment functionality by integrating with ICEGATE. However, the SEZ users are facing problem in following scenarios: <ul style="list-style-type: none"> ○ If there is increase in duty due to amendment in transaction(s), additional duty needs to be paid at branch, that is, no provision of online payment ○ 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 ○ The SEZ user needs to provide online duty payment confirmation within 3 (72 hours) days of assessment by SEZ Customs on SEZ Online, otherwise online payment link expires. User has to use offline mechanism in this case ○ Lack of update/ alert to SEZ users whether the duty payment amount is updated in RBI. (RBI provides electronic confirmation to ICEGATE but confirmation to SEZ Online from ICEGATE is missing) • Sometimes, units face difficulty due to mismatch in the information of SEZs transactions shared with the RBI by SEZ Online and hence becomes a lengthy process for foreign exchange claim by units from RBI
2	<p>Some of the benefits highlighted by the users include:</p> <ul style="list-style-type: none"> • No transaction charges for custom transactions • Less time in transaction / shipment of goods • Automation in most of the processes • Availability of Risk Management System for SEZs • Availability of Green Channel • Ease in GST return filing

6.4.5 SEZ Online End User

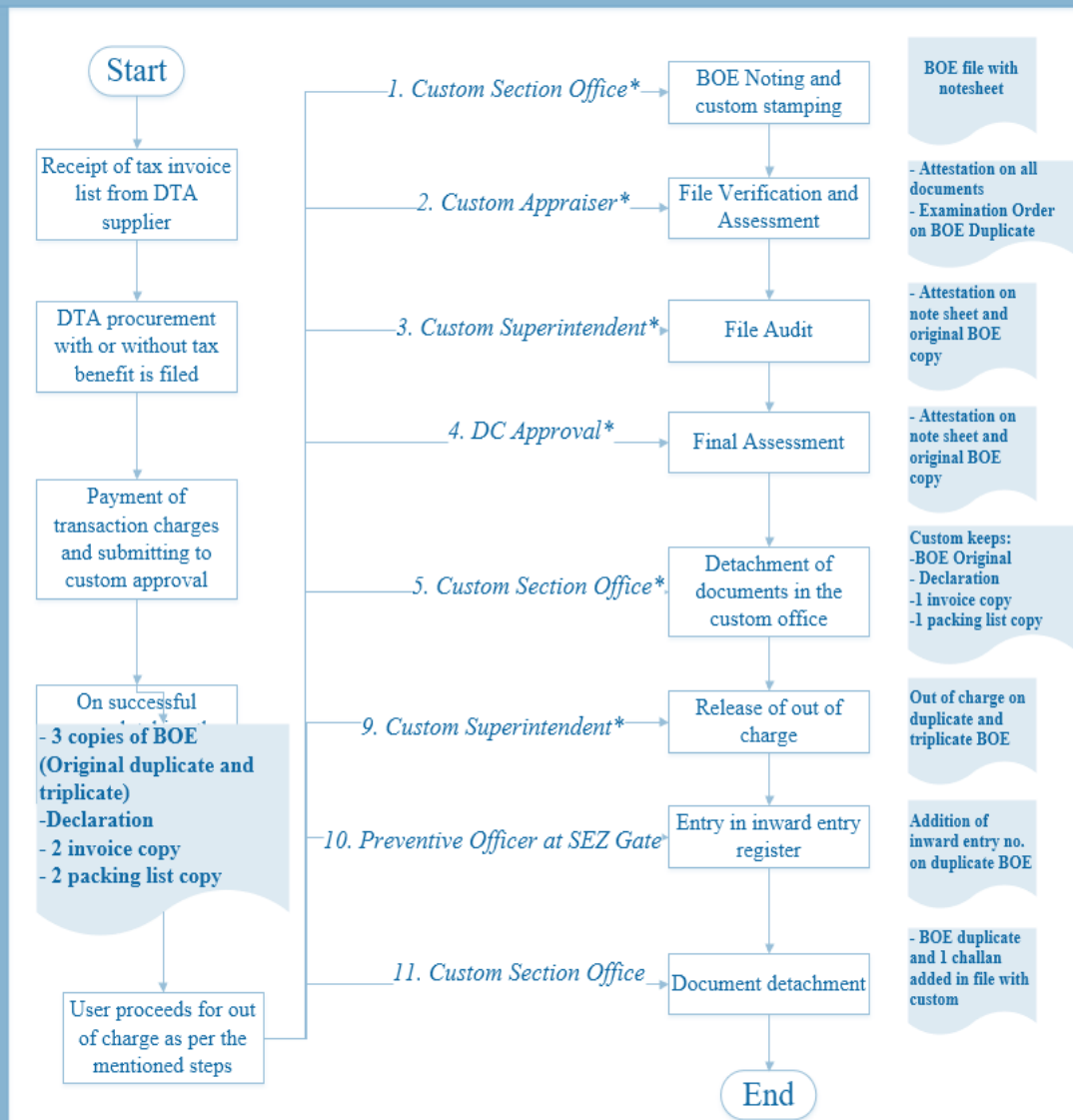
Meeting Date: 21-12-2020	
#	Discussion Points
1	<p>A detailed understanding on the following processes was provided:</p> <ul style="list-style-type: none"> • SEZ-DTA Sale • SEZ-DTA Procurement • SEZ Exports • SEZ Imports

2



3

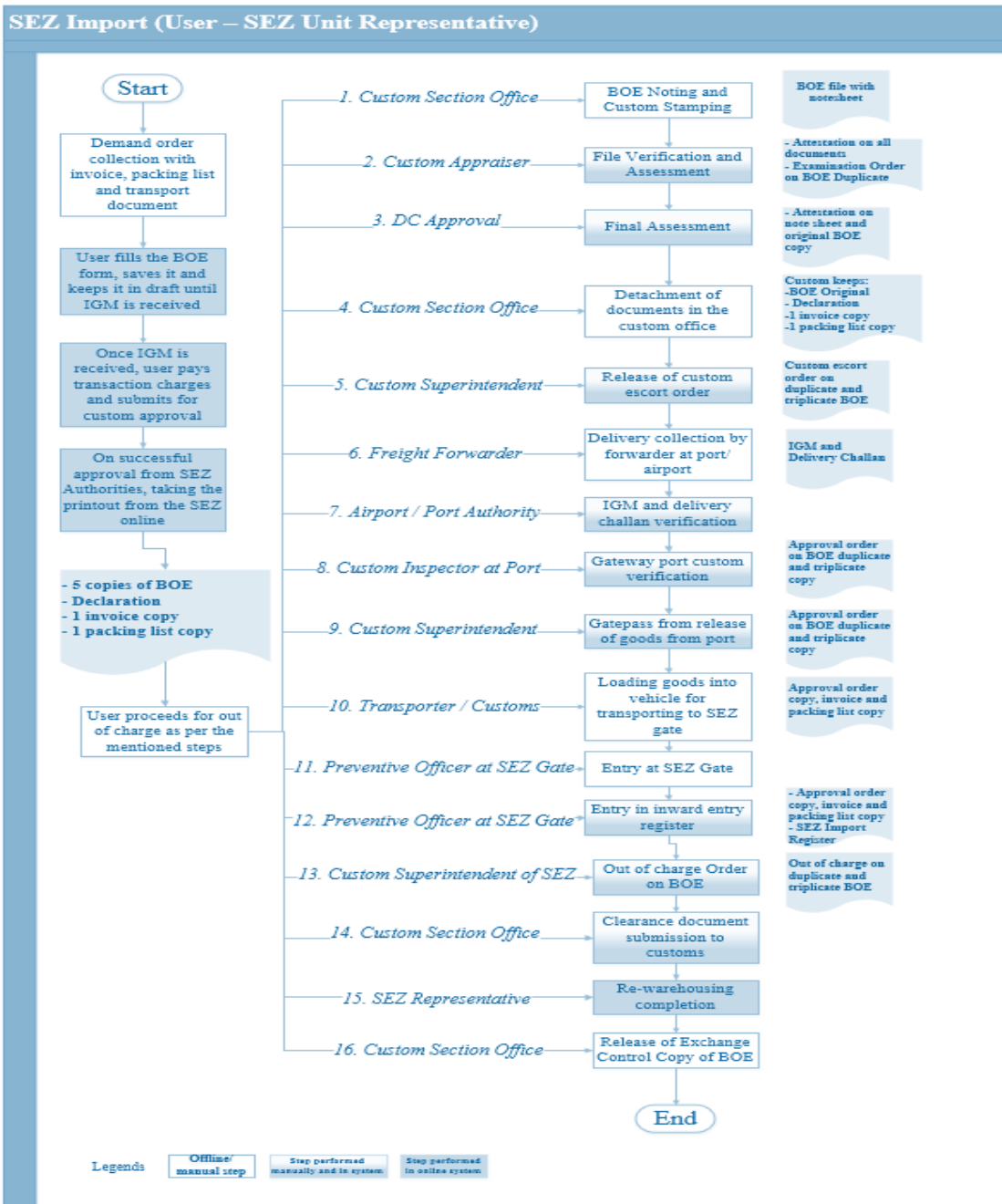
SEZ DTA Procurement (User – SEZ Unit Representative)



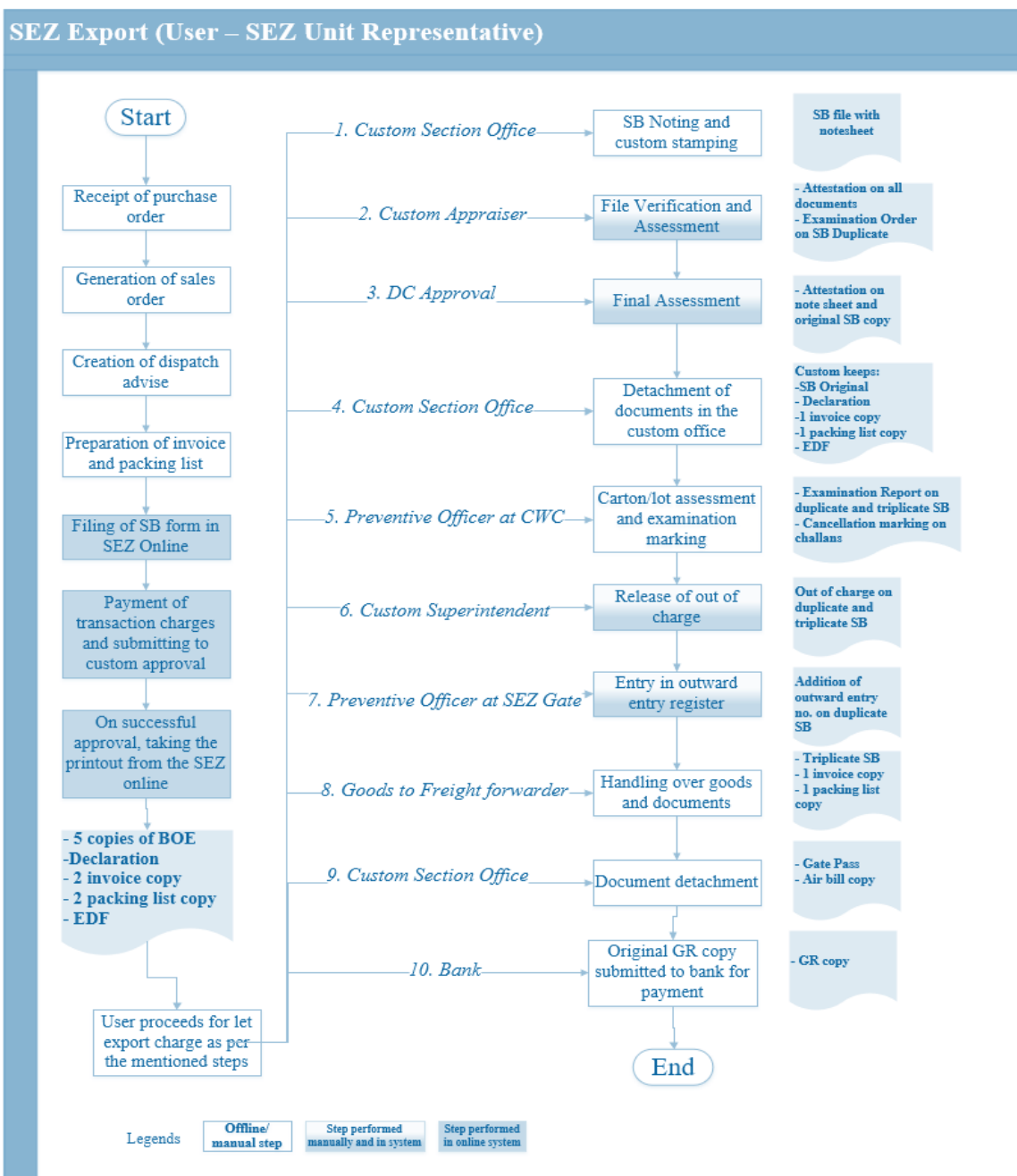
**Steps will be performed if DTA procurement with tax benefit is filed*

Legends Offline/
manual step Step performed
manually and in system Step performed
in online system

4



5



6.4.6 K Raheja Corporation, SEZ Unit

Meeting Date: 13-01-2021	
#	Discussion Points
1.	<p>Understanding gathered on the:</p> <ul style="list-style-type: none"> Brief on how customs system (ICEGATE) has evolved from initial manual assessment to now electronic and automatic custom clearance system.

Meeting Date: 13-01-2021	
#	Discussion Points
	<ul style="list-style-type: none"> • Brief on purpose of setting up of SEZ Online for SEZs which is to ensure administrative and regulatory compliance of SEZ within the SEZ boundary • Viewpoint on seamless integration between SEZ Online and ICEGATE as these are independent systems with different objectives but they do have some common functionalities • Examples related to Re-warehousing certificate and GST applicable to SEZs were made to explain provisions specific to SEZs • Study for extension to ICEGATE should consider multiple touchpoints and analyze ICEGATE effectiveness across reduced paperwork and seamless integration with partners such as RBI • It was also mentioned that modifying the charges is possible but making it free will be difficult considering there is no revenue generation for government and the charges are fine as long as the functionalities are improved enabling ease of doing business. • It was mentioned study should incorporate areas of <ul style="list-style-type: none"> ○ Ease of doing business for SEZs ○ Reduction in repetitive paperwork ○ Reduction in time for clearance and approval on goods movement ○ Upgrading SEZ Online in line with e-governance methodology

6.5 Survey Questionnaire

The templates of the questionnaire that was circulated among the identified stakeholders will be attached in this section

Q1 Please provide your organization name

Q2 Please provide your SEZ related details

SEZ Unit ID

SEZ Name

Q3 Please provide your Full name

Q4 Please provide your Email ID

Q5 Please provide your Contact Details (10-digit Mobile number preferred)

We may reach out to you in case of any clarification

Q6 Please select Respondent type [SEZ developer/ co-developer/ SEZ unit]

Q7 Please provide your nature of Business [Manufacturing | FTWZ | Software | Trading | Other]

Q8 Please indicate your typical extent of usage (Monthly) of SEZ Online System against following transactions:

	Low 0-10 Transactions per month	Medium 11-50 Transactions per month	High More than 50 Transactions per month
Bill of Entry			
Shipping Bill			
DTA Sales			
DTA Procurement			
Temporary Removal			
Subcontracting			
Intra SEZ Transfer			
Zone to Zone Transfer			
Softex			

Q9 Please rate your experience with SEZ Online for following processes

[Extremely Dissatisfied to Extremely Satisfied]

- Filing process
- Duty payment – Online process
- Duty payment – offline process
- Exceptions handling
- Availability of information
- Present Level of Integration with ICEGATE
- Customer Support/ Grievances Handling
- System Design (Form layout, Look and feel, Menu, etc.)
- User Experience (Sign up, Login, Page flows, etc.)
- Various Functionalities/ Features
- Transaction Speed

Q10 Please rate your overall experience with SEZ Online Portal for following transactions

[Extremely Dissatisfied to Extremely Satisfied]

- Bill of Entry
- Shipping Bill
- DTA Sales
- DTA Procurement

- Temporary Removal
- Subcontracting
- Intra SEZ Transfer
- Zone to Zone Transfer
- User Management
- Unit Regularization
- Softex
- Legal Undertaking
- Annual Performance Report
- New Unit Application
- LOA Renewal/Extension

Q11 Please share your views on transaction charges levied on SEZ Online

- I am fine with the current cost structure, with more services
- I feel cost revisions may be done to REDUCE transaction charges
- I am fine with INCREASE in transaction charges, if more services provided
- I feel the charges are unjustified and need to be removed

Q12 Please provide your suggestions regarding revision in transaction charges, if any.

Please limit your response to 100 words

Q13 Please provide your comments regarding current level of integration with ICEGATE in SEZ Online

Please limit your response to 100 words

Q 14 Please provide additional comments / suggestions with regards to existing processes – any process in general. You may talk about good points, improvement areas or challenges faced.

Please limit your response to up to 200 words.

Q15 Please indicate if Export/Import transactions should directly be provided by extending ICEGATE facility for such transactions to SEZ

- Yes (ICEGATE should be extended to SEZ)
- No (present transactions via SEZ Online should continue)

Q16 Please indicate if facility of transactions between DTA and SEZ be provided under ICEGATE and is extended to SEZ

- Yes (Facility should be provided in ICEGATE and extended to SEZ)
- No (No need to provide such facility in ICEGATE and it should continue via SEZ Online)

Q16 Would it be convenient to have a dual system - ICEGATE for Customs functions and SEZ-Online for non-Customs functions? If yes, would the unit be ready to pay user charges for non-customs functions provided in SEZ-Online system?

Please limit your answer to up to 200 words

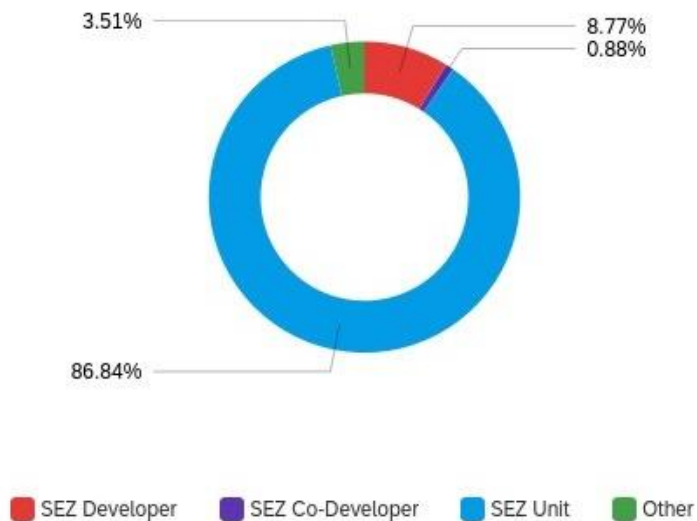
Q17 Please provide additional comments/ suggestions with respect to extension of ICEGATE for SEZ Processes.

Please limit your response to up to 200 words.

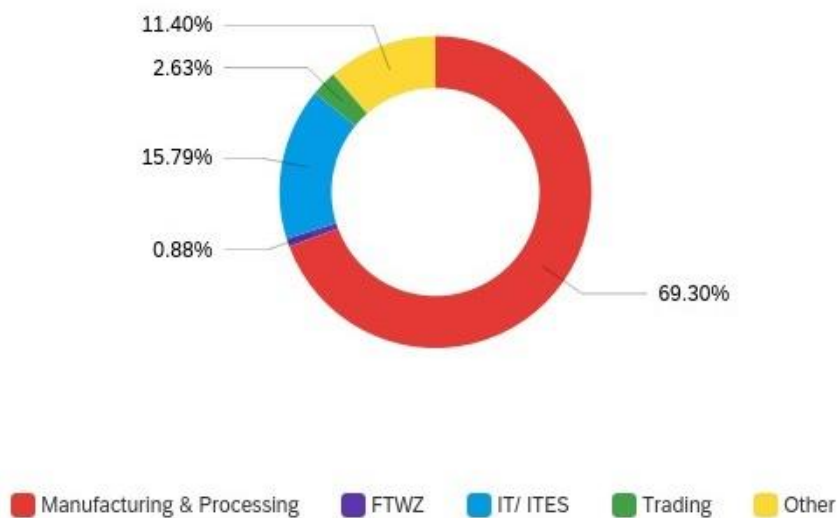
6.6 Survey Responses

The section will include all the responses received from the identified stakeholders

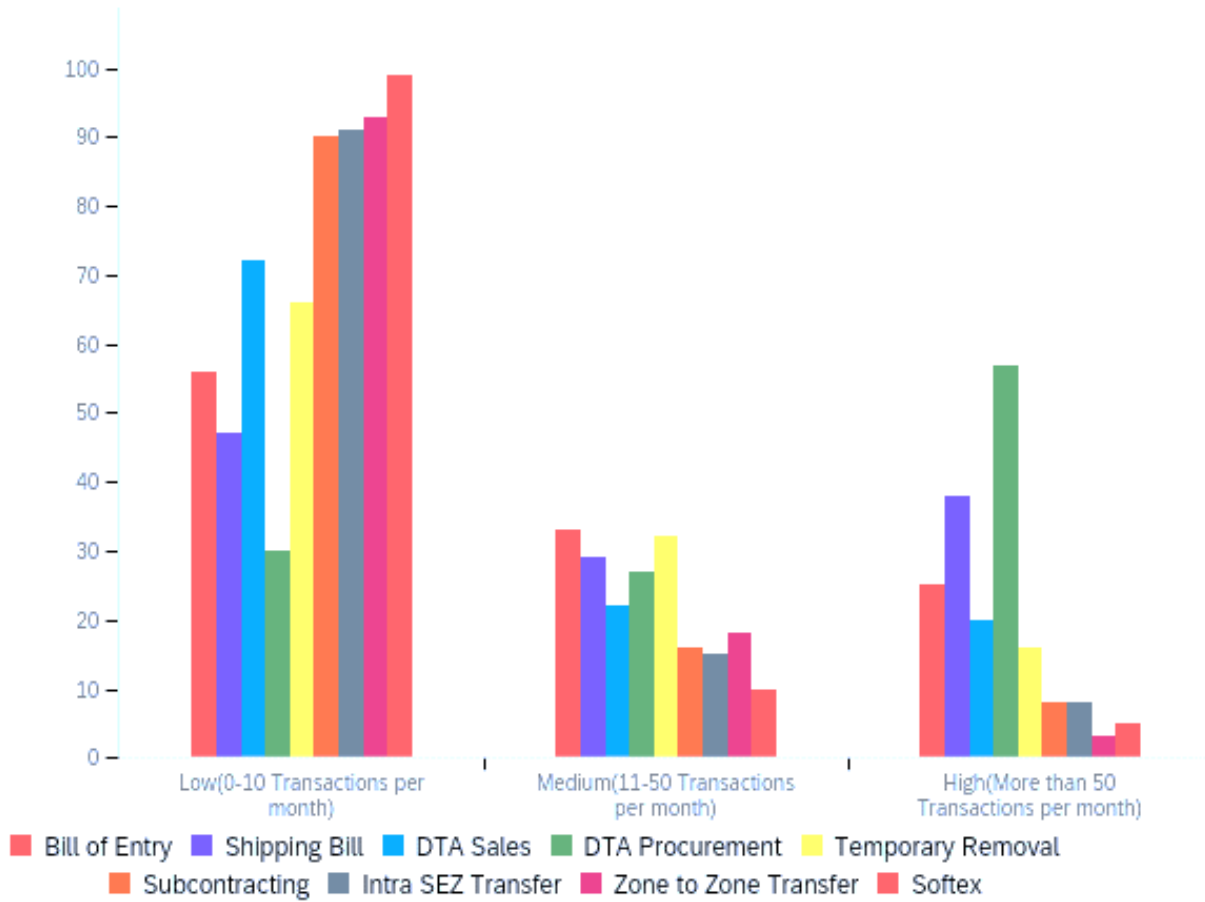
Survey Respondent types



Survey Respondent Nature of Business



SEZ’s typical extent of usage (Monthly) of SEZ Online System against the following transactions



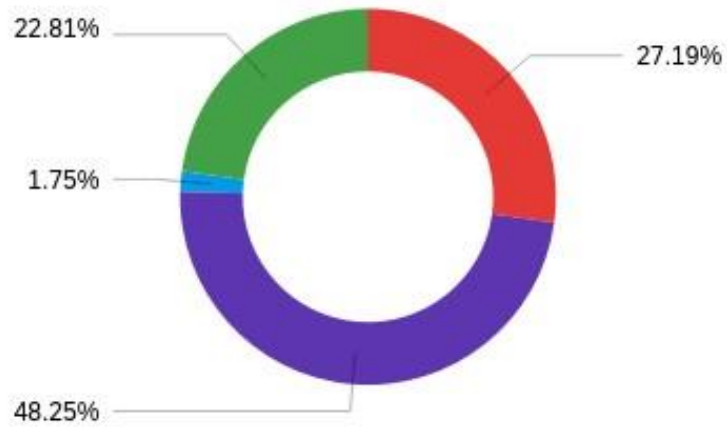
SEZ's Experience with SEZ Online for the following processes

#	Field	Extremely dissatisfied	Somewhat dissatisfied	Neither satisfied nor dissatisfied	Somewhat satisfied	Extremely satisfied
1	Filing Process	1.75% 2	5.26% 6	12.28% 14	40.35% 46	40.35% 46
2	Duty Payment - Online	7.02% 8	14.04% 16	24.56% 28	28.07% 32	26.32% 30
3	Duty Payment - Offline	10.53% 12	5.26% 6	36.84% 42	28.07% 32	19.30% 22
4	Exceptions Handling	2.63% 3	5.26% 6	39.47% 45	30.70% 35	21.93% 25
5	Availability of Information	5.26% 6	12.28% 14	16.67% 19	40.35% 46	25.44% 29
6	Present Level of Integration with ICEGATE	11.40% 13	10.53% 12	26.32% 30	32.46% 37	19.30% 22
7	Customer Support/ Grievance Mgmt.	7.89% 9	15.79% 18	21.93% 25	28.95% 33	25.44% 29
8	System Design (Form layout, look and feel, etc.)	4.39% 5	11.40% 13	19.30% 22	39.47% 45	25.44% 29
9	User Experience (Login, Page Flows, etc.)	1.75% 2	7.89% 9	21.93% 25	33.33% 38	35.09% 40
10	Various functionalities/ features	1.75% 2	8.77% 10	30.70% 35	31.58% 36	27.19% 31
11	Transaction Speed	2.63% 3	14.04% 16	22.81% 26	30.70% 35	29.82% 34

SEZ's overall experience with SEZ Online Portal for the following transactions

#	Field	Extremely dissatisfied	Somewhat dissatisfied	Neither satisfied nor dissatisfied	Somewhat satisfied	Extremely satisfied
1	Bill of Entry	1.75% 2	7.89% 9	21.93% 25	35.96% 41	32.46% 37
2	Shipping Bill	3.51% 4	3.51% 4	23.68% 27	35.09% 40	34.21% 39
3	DTA Sales	2.63% 3	2.63% 3	29.82% 34	34.21% 39	30.70% 35
4	DTA Procurement	3.51% 4	1.75% 2	28.07% 32	33.33% 38	33.33% 38
5	Temporary Removal	1.75% 2	4.39% 5	26.32% 30	34.21% 39	33.33% 38
6	Subcontracting	3.51% 4	5.26% 6	35.09% 40	29.82% 34	26.32% 30
7	Intra SEZ Transfer	3.51% 4	2.63% 3	36.84% 42	27.19% 31	29.82% 34
8	Zone to Zone Transfer	2.63% 3	1.75% 2	34.21% 39	30.70% 35	30.70% 35
9	User Management	1.75% 2	5.26% 6	25.44% 29	33.33% 38	34.21% 39
10	Unit Regularization	3.51% 4	8.77% 10	28.95% 33	28.07% 32	30.70% 35
11	Softex	10.53% 12	4.39% 5	36.84% 42	25.44% 29	22.81% 26
12	Legal Undertaking	2.63% 3	9.65% 11	29.82% 34	35.09% 40	22.81% 26
13	Annual Performance Report	5.26% 6	2.63% 3	21.93% 25	40.35% 46	29.82% 34
14	New Unit Application	6.14% 7	4.39% 5	33.33% 38	29.82% 34	26.32% 30
15	LOA Renewal/ Extension	3.51% 4	5.26% 6	25.44% 29	36.84% 42	28.95% 33

SEZ's views on the transaction charges levied by SEZ Online



■ I am fine with current cost structure; with more services

■ I feel cost revisions need to be done to REDUCE transaction charges

■ I am fine with INCREASE in transaction charges; if more services are provided

■ I feel charges are unjustified and needs to be removed

SEZ's views on the transaction charges levied by SEZ Online

Suggestions
Current charges are ok
Yes. Charges should be reduced as volume of daily transaction is very high
Transactions charges should be based on volume-value based rather than constant charges
Charges can be reviewed for benefit of trade
Now in most of cases Rs. 100/- per transaction. It should Rs. 50/- per transaction.
Should be free, as 1 vehicle contain 6-8 shipping bill. Also, the charges for DTA procurement are unjustifiable, as some of our material invoices are value of rupees 100 to 200. For also unit pay other utility charges at premium rate.
Previous DTA procurement charges were not in SEZ online system. Now it also applicable rs.100 per transaction, which is not justified. DTA procurement transactions should be free.
100 INR per documents in DTA procurement for unit like jubilant cost average 5 to 10 k per day for a nominal inward it should be free as like earlier.
Shipping bill and temporary removal with the same cost, temporary charges should be reduced.
RCMC is not applicable for brokers, however charges are mandatory, and we have paid of Rs 10000.
The DTA procurement charges should be as per we pay for the each Softex invoices i.e., Rs. 30 for each invoice.
Fine with current charges
Since the unit is paying annual maintenance charges of Rs. 10,000/-, we are of the view that transaction charges should not be levied, especially in case of DTA service procurement form, wherein in few cases IGST exemption amount is less than the transaction charges levied by SEZ online.
Transaction charges are too high for filing bill of entry, shipping bill. DTA procurement should be free of cost.
Transaction charges need to be reduced as this addition increases cost of exports and we do not get any rebates from govt like DTA units get RODTEP

<p>Following SEZ online transaction like DTA procurement, temporary removal charges, zone to zone, BOE, shipping bills these are the transaction in SEZ online charges are high, we request to remove the entire transaction charges.</p>
<p>Transaction charges Rs 100 for the BOE and SB ok, but for other transaction maximum Rs 50 only</p>
<p>Charges have to remove for DTA procurement filing.</p>
<p>Please review the charges and set the revised charges with less amount considering number of transactions per day.</p>
<p>Revision in transaction charges annual we pay 40lac approx. for one unit and another same amount we release for SEZ transaction. We suggest some price revision need to be there.</p>
<p>Data procurement charges will be zero due to. Bulk based buying.</p>
<p>The DTA charges are very high, earlier its free of cost as majority of the cases are related to consumables and day to day activities. The rates should be somewhere 25/- per invoice</p>
<p>Transaction charges for Softex filing and all increases the burden of units where the transaction values are minute and recurring in nature.</p>
<p>Need to revise transaction charges as per ICEGATE.</p>
<p>Need to revised transition charges as per ICEGATE</p>
<p>Such costs should be extremely negligible to promote paperless work.</p>
<p>Transaction charges for DSPF form-service procurement form should be charged per transaction wise instead of invoice wise.</p>
<p>Nominal charges</p>
<p>Need to revise transaction charges as per ICEGATE.</p>
<p>Overall system is good and also well-developed systems like online duty, digital signature etc. But cost revision needed in AMC charges also in day to day transaction because of highly transaction activity done by SEZ units.</p>
<p>I think reduce charges for DTA procurement transaction, and if possible, remove the charges for temporary removal or give rights to correction/query to exit officer such transaction like DTAP.</p>
<p>Temporary removal charges are little high per transaction.</p>
<p>Hi it fine</p>

Transaction charges needs to reduce based on no. Of transactions, especially for TRC/RGP it should be reduced.
Now days all govt. Activity is working online and many places no charges taken for submission, in view SEZ transaction must minimise comparing to others.
Duty payment through net banking not started, no provision for online interest payment on delayed duty payment. Free form more details to be added.
The number of transactions carried out by unit like ours is high and hence the transactions charges should be reduced.
Charges for usage of SEZ online is very high. Per transaction 100 Rs is lead to monthly very much high expenses. All these expenses to lead our product cost and it is being costly in global market. As SEZ scheme is to promote export but this way if we are charging high on each transactions motto of scheme will become scrap.
We have to spend for cha in addition to transaction charges. Why should it not be in line with DTA unit charges!
For online duty payment every time generate new virtual account number. We need to require one account number for duty payment transaction.
Charges should be as per previous system
DTA, BOE, SB filling need to reduce
DTA transaction from Rs. 100 will have to be reduced, when you are taking an annual fee then what about transaction.
We satisfied with charges but customer care services or rate of call pickup by helpline number is worse than ever in any online platform. We should more attention to provide better speed, developing new feature like various custom transection reports generating with pie chart and figures statistical etc. Means with customized report features to unit holder in less breakdown during working hour.
Charges for DTA procurement / temporary removal / subcontracting etc. Need to be reduced up to 70%
1-time charge should be taken as many transactions are happening.
The charges are extremely high. For each and every transaction we are being charged. We are a unit in our SEZ with maximum transaction and exports. Charges on shipping bill and BOE is ok. For the rest it should be removed
Charges should be reduced to zero

Dear _____ sir, DTA procurement transaction charges is very high each transaction charges paid INR 100/- and our unit monthly DTA procurement is approx. 300 to 400
Please remove DTA procurement charges. Other transaction okay.
Due to charges are extremely high because they will store the data as well support, we have already deposit registration and AMC charges to NSDL
Try to reduce the charges as much as possible
transaction cost needs to be reduced on DTA procurements and temporary removals. These activities are cost effective such packing material purchase & repair and returns etc.

SEZ's comments regarding current level of integration with ICEGATE in SEZ Online

Comments
Current integration is a help no problem for us
IGM linked but EGM not linked now with ICEGATE side
Approval process in SEZ online is fine but data reflection at ICEGATE portal is sometimes not available which cause delay in process, no idea about whether it is exception at SEZ online or Data transmission or ICEGATE exceptions. In this regard, we are not getting any response from ICEGATE but SEZ Online trying to address the issues
BOE are getting integrated timely
VERY POOR.
Integration with ICEGATE is not so good as it needs to be. We cannot find shipping bill details from ICEGATE like EGM details for those Shipping bills which file at SEZ online.
it takes too much time and sometimes its failure results delay in clearance of cargo at port
Satisfied with the integration.
We are somewhat satisfied about the integration.
It should be good as the Shipping Bill will get merged when shipments are made
1.As part of Air Cargo Import Transaction IGM details automatically captured in the BOE, but not Sea Import Transaction. 2.Online Duty payment ICE gate not reflected immediately in the SEZ online. 3.Pre-form / Amendment / Cancellation required under Zone AO authorization

<p>4. For Import ; If ICEGATE should be extended to SEZ means linking issues sort out between ICEGATE and SEZ online BOE filling should getting timing will reduce.</p> <p>5. For Export; While filling the SB in ICE GATE some of the mandatory filed need to be fill before submitting (Container details, BL details, EGM details etc) it's difficult to get the data from forwarder.</p> <p>6. SEZ online only having these options like (Temporary removal, Intra SEZ etc) but ICE GATE doesn't have option.</p>
<p>Integration with RBI for IDMPS and EDPMS need to be faster as it takes 1 to 3 days to get integrated with RBI after out of charge or let export in SEZ Online portal.</p>
<p>Fine</p>
<p>Expecting more speed to integrate data with ICEGATE.</p>
<p>It is better if the data transmission from SEZ to ICEGATE should reflect on same day/ time.</p>
<p>We can see only individual ID of integration. can we see some bulk ID status</p>
<p>Explain complete procedure.</p>
<p>certain times the updating is taking much longer time</p>
<p>Unable to find Export EGM details.</p>
<p>SATISFIED</p>
<p>Unable to found export EGM detail</p>
<p>Not yet tested in detail.</p>
<p>Export EGM Details is Missing, Integration between NSDL & GST Portal</p>
<p>Unable to found export EGM details.</p>
<p>Some time we need to contact SEZ online Help line for the amend data capture line when filing Provision SB, sometime final SB amount does not update in RBI or DGFT. but over all good developed because of online duty feature add in SEZ online.</p>
<p>It doesn't matter if this is better than current process.</p>
<p>Due to completion of project not in use since long time.</p>
<p>Superb</p>
<p>FOR EXPORTS EGM ONLINE LINKING WITH ICE GATE DETAIL NOT AVAILABLE ON ICEGATE, SB STATUS NOT AVAILABLE UNDER TAB SEZ SB ACK STATUS AS SHOWN UNDER TAB SHIPPING BILL</p>

<p>1) In transaction against Advance licence by DTA unit, many time consumed in clearance process at SEZ due to no linking with DGFT with SEZ online system, to be develop for better clearances and remove further genuine verification process for Advance licence "certificate of supplies from SEZ"</p> <p>2) Same way when EOU unit procuring from SEZ unit against Procurement Certificate (PC) same way verification process to be done, in view need to link up with SEZ online system to verify for SEZ officers.</p>
<p>In the below scenarios the Online Custom Duty Payment Amount not reflect on ICE Gate / SEZ Site. It is stuck between RBI / Ice Gate and SEZ Site. After lots of mail and phone conversation it takes the time of 3-5 days. In this time, we cannot dispatch the Material from SEZ Site.</p> <p>1. NEFT / Online Custom Duty Payment done on Saturday / Sunday / Holiday 2. More than One NEFT / Online custom duty payment at a time.</p>
<p>Good</p>
<p>Current level of integration seems satisfactory, but more features of ICEGATE which are accessible for Non-SEZ Units should be integrated with SEZ Online portal.</p>
<p>sometimes ICEGATE systems stop working so, duty payment and linking of BOE and SB get delayed, sometime duty payment reflects in SEZ online very late than the real time payment. linking if SEZ online and ICEGATE should be on real time and ICEGATE should be work very effectively.</p>
<p>Good</p>
<p>As long as hard copies also have to be made and submitted to offices, online is of little use</p>
<p>ICEGATE is best but SEZ Online need to be improve.</p>
<p>Good</p>
<p>DAHEJ SEZ ICEGATGE LINK I DIDN'T KNOW</p>
<p>Many times, SEZ Bill of Entry is not seen on EDI system, hence import shipments are delayed.</p>
<p>it's quite good and well managed. We never faced problem till now or our work hampered due to this. I think just we can do some more better by reducing time for taking auto IGM mapping.</p>
<p>Integration with ICEGATE is good but, it has to be in Realtime with trouble shooting.</p>
<p>Integration with ICEGATE is good but, it has to be in Realtime with trouble shooting.</p>
<p>LOOKS GOOD</p>
<p>Integration with ICEGATE is good but, it has to be in real time with trouble shooting.</p>

Courier bill of entries are not linked with ICEGATE. We import our maximum shipment through courier mode. SEZ online is not linked with ICEGATE and we are facing difficulties
Integration with ICEGATE is good but, it has to be in real time with trouble shooting.
Integration with ICEGATE is good but, it has to be in real time with trouble shooting.
very minimal
Most of the time it is not showing in the Port Officer's ID after showing integration with ICEGATE. our material is hold at port reasoning of the same our export is late.
Poor
ICE GATE service is very fast compare to SEZ online.
I have good experience. No issue
SEZ online is not integrate with ICEGATE facing EGM linking
This integration is very good for the SEZ unit as it has provided an online Duty payment facility to the SEZ unit.
There is no link between these portals ICEGATE and SEZ as well as SEZ and GST. As a SEZ Unit we have been discharging our output GST with the SEZ portal while removal of goods from our unit but we unable to set off the Output GST in GST Portal since there is no link between these two portals As we know from January 2021 the ITC can going to auto populated in GST portal, how can we are going to set off and File the GSTR3B ?
Duty payment should be auto from SEZ to ICEGATE, customer can only generate mandate form. More time to be granted for duty payment or excluded holidays for limits
Data of many SBs is not passed on to ICEGATE perfectly. Due to this, shipments are held at Delhi Airport. WE have raised this at various levels but ICEGATE is not giving absolutely any response despite interventions by Ministry of Commerce, Development Commissioner, DC Customs etc.
Current level of integration is required to develop more in FTWZ part. Since FTWZ are providing the services on behalf of clients.

SEZ's additional comments / suggestions with regards to existing processes or any other process in general.

Additional comments / suggestions

Officers should approve our requests timely
Real time data integration should be implemented, more options should be made available for Duty payments
Currently, we are getting reports and transaction access readily. Period of report fetch can be increased. Renewal, LUT, APR can be filed online and provides alerts when due support is also received for queries in filing
1st DTA procurement charges should be free. 2nd, SEZ online properly integrate with ICEGATE.
SEZ online needs to improve for DTA procurement and provide excel facility upload as like DTA procurement service request.
A detail guidance should be provided to SEZ members as and when required to access portal or submission of reports, if any. Service level needs to be improved by SEZ officers in this regard.
<ol style="list-style-type: none"> 1. Portal can be access through Google Chrome or any other web browsers. 2. DSC certificate can be enabled via relaxing internet settings so that approver can sign digitally from any computers.
Please make available us the import details, Zone to Zone Transfer details etc for the entire year under one tab as currently we need to derive the details for each month and then we are consolidating. Further, we should get the update on BLUT utilization online...
<p>In case of SOFTEX, we are providing following suggestion:</p> <ol style="list-style-type: none"> 1. If the unit has submitted the SOFTEX within the time, then SO should mandatorily approve the same within 30 days of submission of the said SOFTEX form. Currently we have observed that SOFTEX form are getting certified even after one year of the submission of the form that too after taking spending high amount of time on follow up with Government office 2. Special scrutiny SOFTEX has to be certified within 60 days of submission of SOFTEX. Currently we have observed that it is pending for certification for more than 3 years 3. Integration of SOFTEX certification with RBI: Once the SOFTEX is certified by SO, it should automatically directly to RBI for BRC compliance. Currently the industry is spending high amount of time and efforts on submission of documents, co-ordination and follow up with AD bank
At present, there is no option to extract the individual vendor invoice details from the consolidated DTA Service Procurement Form filed on monthly basis. Since the data is uploaded on consolidated basis for all the vendors, details are also approved accordingly. This poses a challenge, when any individual vendor asks for the approved invoice details extracted from the

<p>SEZ Portal since SEZ Officer don't do the physical approval/signing of these invoices. Hence there should be an option to extract the approved individual vendor invoice details as well. Alternatively, an option to give additional email id of vendor can be made available so that the approved details are available with multiple persons.</p>
<p>1.While capturing the Invoice Number in SB screen need a popup menu for validation of reputation of Numbers 2.Document upload Size need to be increased from 2MB to 10MB 3.Increase the Performance speed of SEZ online 4.Increase the INBOX display report period from 1week to 6month General Suggestion Present SEZ online system more comfortable for Customs & Non Customs Transaction, this transaction facilities not available in the ICEs gate system, as well as we cannot retrieve back end period data. providing integration with ICE's Gate, we can pull the data from SEZ online to ICE's gate.</p>
<p>DTA procurement with export benefit Draw back claim also should be 100 % online.</p>
<p>Overall experience with current format is good needs some improvement in transmission of data from SEZ online to ICEGATE.</p>
<p>The scope various filing to be done being a SEZ unit is very broad and often the newly registered units are totally unaware of what all formalities' or monthly or yearly filings are to be taken care off. So, if all the pending works appears and an immediate solution shown in the same place . it would help avoid many confusions and non/late filings. As all the filings are to be regularized with the AD banks. They charge very high rates even when the transaction amount is lower than the said transaction charges.</p>
<p>The system should be integrated between NSDL with GST Portal. It is noticed that too much time is taken for online duty payment process. Please link EGM details between ICEGATE and NSDL, which will help better exporter</p>
<p>Need to integrate NSDL with GST portal. Online duty payment processing talking too much time. Link EGM data</p>
<p>Start Duty Payment Process Online as per Ice gate for time Limit</p>
<p>need to integrate NSDL with GST portal. Online duty payment process taking too much time. Link EGM details between ICEGATE & NSDL.</p>
<p>SEZ online system is good but as per my understanding my suggestion as follows.</p> <ol style="list-style-type: none"> 1) Add one option for online duty payment option from Debit card, Credit card, net banking. 2) When SEZ need something data or fulling the information So, provide proper guidance. 3) Provide SEZ online system training to SEZ units (Monthly or quarterly) 4) Make fully digitalis this system.

5) Generate Customs reports 1 years or More in one click via SEZ online system.
It doesn't matter if this is better than current process.
SEZ online NSDL system is good
Online custom duty payment should be reflected on SEZ Site within 15 Minutes after the NEFT done.
DTA supplier should get Tax invoice IGST benefit endorsement certifies online, when SEZ officer approve DTA procurement with DSC.
Currently we are facing certain issues with documents like Advance Authorisations, Certificate of Supplies etc., generated by other govt. agencies like JDGFT. JDGFT is planning to go paperless and make most of the documents digital. When we submit documents like Advance Authorisations to SEZ Customs duly provided in digital mode, there is a reluctance on the part of authorities to accept these. Of late JDGFT has dis-continued the practice of issuing hard copy of the Advance Authorisations in Security Paper, and only providing the soft copy, but SEZ Customs authorities are not accepting the same and instructing to provide duly signed original hard copies instead. Also, when there are changes in formats of the above stated documents, it needs to be officially informed by the JDGFT RA to Customs authorities, as they are not accepting the format changes and instructing to produce the documents in erstwhile formats. Hope the complete integration of SEZ Online with ICEGATE will solve these problems and hence this has to be completed fast.
all activity should be digital only. there should be no physical assessments of all activity in SEZ. system speed should be increase in terms of data capture and loading of data. some time we are facing system down complain also.
Make the working paperless and visit less
Duty payment should be online directly on SEZ online system, and all document should be automatically link with DIFFERENT and RBI
Search operation is only from request id, this May be improved.
Dear Team, Need to require making on auto mode for granting out of charge or accepted for any transection if not any response by custom officer side within specified limit like 6 month or 1 year. Custom transection report is not well developed or Not well formatted should include more feature like customized report generating with advance feature like pie chart, column chart etc

<p>Integration with DGFT site has to be made as Bill of Export are not linked - Challenge Faced Shipping Bill to be linked with ICEGATE - Suggestion ICEGATE linking to be in Realtime - Suggestion DTA Procurement / Temporary Removal excellent module - Good Points</p>
<p>AUTOMATED DEBITING ON LUT VALUE SHOULD BE GIVEN. REPORTS SHOULD BE DOWNLOADED YEAR WISE INSTEAD OF MONTH WISE.</p>
<ol style="list-style-type: none"> 1. DTA procurement amendment should be level at Preventive officer. It will fast then present level. 2. Query response bills should be shown to every officer who appointed there. Because of that our bills are hold due to this. 3. DSC configuration must be easier in compare to present.
<p>under SEZ online system documents file procedure is lengthy and IGST notification and duty rate not show in screen automatically and not facility save description items.</p>
<p>i suggest making changes in cancellation process, like shipping bill / Bill of Entry. we are human and mistakes or typing errors are common, in Kandla SEZ cancellation process is very lengthy. so i suggest providing online cancellation should done by Units itself online, and charge Rs 1500/- for cancellation.</p>
<p>Overall, I have good experience.</p>
<p>Process are extremely good they will provide good support</p>
<p>Suggest allowing the DTA Sales from the SEZ Units where there is no Exports try to remove conditions of achieving Net Foreign Exchange</p> <p>Suggest allowing the DTA Sales units will be treated like bonded manufacturing warehouse</p>
<p>Duty payment should be auto from SEZ to ICEGATE, customer can only generate mandate form. More time to be granted for duty payment or excluded holidays for limits</p>
<p>Except for this one integration issue, we don't have any issues. However, this integration issue is causing a lot of harm to our business</p>
<p>FTWZ clients are facing the issues such as Bill of Exports are not linking with DGFT to claim there MEIS Benefits. Shipping bills are linked with DGFT. As per the provisions of SEZ rules DTA to FTWZ are considering as an Exports. In this case MEIS option is required to be visible in the SEZ online Bill of Export Form. Pease look into this. Thanks</p>

If Export/Import transactions should directly be provided by extending ICEGATE facility for such transactions to SEZ



■ YES (ICEGATE should be extended to SEZ) ■ NO (Present transactions via SEZ Online should continue)

If facility of transactions between DTA and SEZ be provided under ICEGATE and is extended to SEZ



■ YES (Facility should be provided in ICEGATE and extended to SEZ)

■ NO (No need to provide such facility in ICEGATE and it should continue via SEZ Online)

Convenient to have a dual system - ICEGATE for Customs functions and SEZ-Online for non-Customs functions? If yes, would the unit be ready to pay user charges for non-customs functions provided in SEZ-Online system?

Views
No. I think Integrated System which would be function depending the User / Unit level license and approval.
The same can continue just as present under SEZ online
We think that double systems are unnecessary and not required
Ideally one system should be there i.e. single window clearance, dual system will create problems for all kinds of maintenance
It might create confusion as our officials will need to maintain multiple users we will have to access transactions on different systems will reports, document download facility be available on ICEGATE
I THINK DUAL SYSTEM IS NOT NECESSARY.
Yes

SINGLE SYSTEM. ICE GATE.
I think only SEZ online system should be continue but integration with ICEGATE should be better.
no such type not suitable, it will be difficult to handle two system at a time.
Not aware.
YES
Let the SEZ Online system be provided separately
please continue the current SEZ online system.
Fine with the system. But should be customer friendly.
the industry is ready to pay the user charges provided the processing of transaction (doing the out of charges online as well as offline) is happed within 24 to 48 hours
we will not be ready to pay user charges for non-customs functions provided in SEZ-Online
No
No only SEZ online as then we are only dependent on 1 custom not multiple
Yes, we are fine with keeping dual system - ICEGATE for Customs functions and SEZ-Online for non-Customs functions. Additional user charges are fine if more services/options are provided for the existing compliances.
"Yes" Convenient to use dual system but we not ready to pay User Charges seamless connectivity / updating between SEZ online & ICE's Gate to be established. ~~~~~ Presently we are using "All Non-Customs function" in SEZ online only, Accessing of SEZ online portal Year on year (YOY) Developer/ Units making the Renewable of Membership Amount of INR20K Per Annum and each "Non customs Function" transaction Charges are deducted. considering these reasons, we are not ready to pay user charges for SEZ online systems.
Yes
Reg facility just LIKE EDI Systems
No, all transactions should be run through SEZ-Online only.
Yes
No

Yes
NO. Present system of SEZ online is Okay.
Yes
No, it will be convenient to have ICEGATE instead of SEZ-Online.
No
No
for automation you cannot penalize the unit
YES, UNIT READY TO PAY FOR NON-CUSTOMS FUNCTIONS
No
Yes. it would be better to have a separate system for customs and non-customs transactions. As we deal with services which are provided online. It would not be acceptable to pay user charges for the same.
We want only one system.
NO
We want only one system not dual system
No, we cannot pay any user charges for non-customs functions
Yes
We are ready to pay Non-Custom Transaction Charges.
We want only one System not Duel System
We want only one system not dual system.
NO
Yes, we are ready to pay for user charges for non-customs functions provided in SEZ online.
No
Yes
Charges applicable as per ICEGATE norms

No
Yes
Not sure
to reduce duplication of work import and export must do with ICEGATE, sub-contract direct export covered in ICEGATE. DTA procurement should run with SEZ online. Bill of Export should run on SEZ online
Yes, it would be ideal to have a dual system i.e. ICEGATE for Customs functions and SEZ Online for non-Customs functions and we would be willing to pay for such non-customs functions in SEZ Online.
currently we are paying so much of charges means 100 Rs per documents if this facility will start from ICEGATE then we could save so much of charges. we are ready to pay reasonable charges of SEZ Online systems for non-Customs transactions
yes, it is convenient
No
it should continue SEZ online system.
Yes, but it should be free of cost
DUAL FUNCTION NEED TO AVOID BUT PRESENTLY SEZ NSDL IS OK
NO
SEZ Online system should be continued with better integration to ICEGATE, DGFT, RBI. SEZ Online system is as per requirement it has to have Realtime integration with all stake holders.
YES
we feel better to have a dual system yes. We are ready to pay
we would like to have SEZ online for both functions
Maybe good to have separate
SEZ Online system should be continued with better integration to ICEGATE, DGFT, RBI. SEZ Online system is as per requirement it has to have real time integration with all stake holders.
Check

SEZ Online system should be continued with better integration to ICEGATE, DGFT, RBI. SEZ Online system is as per requirement it has to have Realtime integration with all stake holders.
Yes
Present system is good
No
Ok
SEZ LINK with ICE GATE so not required any manually transaction because also till date issued RA and MEIS License registration in manually.
no comments, present system is good
Yes, we have problem only in DTA Sale duty payment. This facility directly set in SEZ Online system.
Let modality decide if it is proper then they to recover the charges from respective unit
No
Yes We are ok with non-customs functions
ICEGATE for Customs functions and SEZ-Online for non-Customs functions
Yes, dual systems are better
Yes
No
No need special structure.
It's Better to do that . This can help as all the units for better accounting activity and control the documents and audits. we can able to bear the normal costing to develop this.

Additional comments/ suggestions with respect to extension of ICEGATE for SEZ Processes

Additional comments/ suggestions
We will not have grievance redressal mechanism and in case some problem comes up , ICEGATE will not be able to help

<p>Though there are some issues with data integration, SEZ online facilitating other trading transactions.</p>
<p>are modules like renewal, lot, apr, serf planned on ICEGATE because otherwise we will have to check to different systems for action</p>
<p>all SEZ transaction of Export and Import should be reflected on ICEGATE with proper and complete details.</p>
<p>It will more suitable as its stop to issue the not showing error and stuck of cargo at port.</p>
<p>All pending transactions more than 30 days at the end of Customs office should be directly reported to Development Commissioner's office. and the same should be follow up by them to Customs office on early closure of all request IDs</p>
<ol style="list-style-type: none"> 1. Presently Export shipment shipping bill is filling in SEZ online portal, If ICEGATE& SEZ online portal integrated, once the cargo reached port or Airport, if the system not showing the shipping bill details there is high possibility of shipment hold. The Shipment need to confirm by AO on same day then only it will be reflected in portal customs then only able to view the data and proceed further 2. Whether need to pay any separate fees similar INR 100 charges in SEZ online portal after integration. 3. Any impact on Export Monthly MEIS scheme process during integration process. 4. Presently in portal Import/Export Consignee details/AD code/port of loading/port of discharge/Invoicing data each time need to save by items wise, suggested to update one-time data updating and final save option instead of multiple times data entry. 5. Currently NSDL backend team linked the data with SEZ online for Import consignment and Export Air shipment, After NSDL linked data then only SEZ online BOE can able to filling due to this need to wait for data update transfer, Proposal to sort out this issue in the process of integration. 6. In present system based on Request ID we are downloading the data one by one, it's difficult to find the Invoice wise data for verification it suggested to added factory Invoice column adding to download 7. Currently SEZ online HSN code entry is manual, it will cause to wrong HSN code inputs due to some reasons like(huge volume, typographical error. etc) it is suggested to add SEZ online category wise setup the HSN code during BOE filling ,and in case of incorrect HSN code alert message or any indication in the form of Popup will improve the process accuracy. 8. Currently Import consignment SEZ online taken data link from ICEGATE for IGM Number generate, if integrated need to spend on new software/internet line and study the process to implement the same after integration. 9. It will be good if SEZ online allows multiple login for users at same time from different PC's
<p>req facility just LIKE EDI Systems</p>
<p>Not required.</p>

Yes, it's more saving of time and getting fast results.
All transactions need to be done through ICEGATE only.
All transactions need to be done through ICEGATE portal only
All Transaction need to be done through ICEGATE Portal
All transaction needs to be done through ICEGATE portal only.
ICEGATE is very good but for SEZ customs transaction SEZ - Online system is better.
if this processes to easy to use, ok.
No
more facility to be extended for SEZ transaction as per normal ICEGATE users' facility.
Online custom duty payment should be done from anytime and anywhere and it should be reflecting on Ice Gate / SEZ Site within 15 minutes during Saturday / Sunday and Holiday.
to reduce paperwork import & Export transaction do with ICEGATE,
if ICEGATE extended to SEZ then one major issue of release advises and supply certificate for advance license holder will resolved further lots of other issue related to DGFT will resolve.
SEZ units working should be easier or in line with DTA export Units
need to be improve SEZ online system.
NO
PLS ALSO LINK DTA INVOICES WITH GST PORTAL
SEZ Online system is perfectly designed, some changes are required, and it can be best software to work on. Real Time Integration with ICEGATE/DGFT/RBI Reduction in transaction Charges problem solving and escalation matrix all deemed IMPORT/ EXPORT Benefits to be linked in SEZ Online System for better work simplification.
Already mention
SEZ Online system is perfectly designed, some changes are required, and it can be best software to work on. REALTIME INTEGRATION WITH ICEGATE / DGFT / RBI REDUCTION IN TRANSACTION CHARGES PROBLEM SOLVING AND ESCALATION MATRIX ALL DEEMED IMPORT / EXPORT BENEFITS TO BE LINKED IN SEZ ONLINE SYSTEM FOR BETTER WORK SIMPLIFICATION.

<p>SEZ Online system is perfectly designed, some changes are required and it can be best software to work on.</p> <p>REALTIME INTEGRATION WITH ICEGATE / DGFT / RBI REDUCTION IN TRANSACTION CHARGES PROBLEM SOLVING AND ESCALATION MATRIX ALL DEEMED IMPORT / EXPORT BENEFITS TO BE LINKED IN SEZ ONLINE SYSTEM FOR BETTER WORK SIMPLIFICATION.</p>
<p>Integration should be faster/easier.</p> <p>Request :- Our material will not be hold due to integration if possible, because without input industry will not complete their export on time.</p>
<p>SEZ all process link with ICE GATE so all transaction is smoothly and add the system under BILL of Export procurement in part consignment</p>
<p>Good Experience</p>
<p>Shipping Bill of SEZ are not integrate with ICEGATE</p>
<p>Better monitoring control, importers and exporters will certainly enjoy with all their benefits without delay in the process in ICEGATE will connected</p>