

**Instruction No. 28/2022- Customs**

F. No. CBIC-15021/172/2022-ICD-CBEC  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes & Customs  
International Customs Division

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Room No. 227 A, North Block, New Delhi  
Dated the 27<sup>th</sup> October, 2022

To

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

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

All Principal Directors General / Directors General under CBIC

Madam / Sir,

**Subject: Acceptance of Electronic Certificate of Origin (e-CoO) issued under India-UAE CEPA - regarding.**

Representations have been received in the Board with regard to the India-United Arab Emirates Comprehensive Economic Partnership Agreement (India-UAE CEPA) stating, *inter alia*, that the importers are facing difficulties in availing preferential tariff benefit on the basis of e-CoO issued by the Issuing Authority of UAE, although the said agreement specifically provisions for the same.

2. In this regard, it is hereby clarified that an e-CoO, issued electronically by the Issuing Authority of UAE, is a valid document for the purpose of claiming preferential benefit under India-UAE CEPA, provided that the e-CoO has been issued in the prescribed format, bears electronically printed seal and signatures of the authorized signatory of the Issuing Authority, and fulfills all other requirements stated in notification No. 39/2022-Customs (N.T.) dated 30.04.2022.

3. The specimen seals and signatures, circulated in advance, shall continue to be used to verify the genuineness / authenticity of e-CoO. In case of doubt, the matter shall be referred to the FTA Cell (under the Directorate of International Customs) for initiating verification process with the issuing authority of exporting country.

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



5. For defacement of CoO during Out of Charge, a printed copy of e-CoO shall be presented to the Customs officer, who shall cross-check the unique reference number and other particulars entered in the bill of entry with the printed copy of e-CoO. This will be in lieu of defacing the original hard copy of a certificate of origin. In this regard, it may be recalled that a check has already been introduced in the System to disallow use of same CoO reference number in more than one bill of entry.

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

Yours sincerely,

*Neetisha*  
*27/10/2022*

(Neetisha Verma)

Senior Technical Officer  
International Customs Division