



Directorate General of Systems and Data Management
CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

Dept. of Revenue, Ministry of Finance, Government of India

Advisory No: 65/2025

Category: Customs

Issued by: DGoS, ICES

Subject- Revision of Bills of Entry post-clearance under Section 18A of the Customs Act 1962 – reg.

Kind reference is invited to CBIC Notification No. 70/2025-Customs (N.T.) dated 30.10.2025 and CBIC Circular No. 26/2025-Customs dated 31.10.2025 regarding voluntary revision of Bills of Entry post-clearance of goods under Section 18A of the Customs Act 1962.

2. In this regard a module has been developed in ICES to process requests from importers for voluntary revision of Bills of Entry after Out of Charge. An importer shall submit the request for revision on the ICEGATE portal. Three types of revisions in a Bill of Entry are allowed in the system namely amendment, deletion and addition of records. To identify different types of revisions three distinct codes have been created namely 'A' for amendment of record, 'D' for deletion of record and 'S' for addition of record. A detailed advisory for submission of the request will be issued on the ICEGATE portal for the guidance of importers.

3. On successful submission of the request the application will be subjected to NCTC's Risk Management System (RMS). Based on RMS treatment the application will be either facilitated or marked to the officer for approval. However, in cases where the revision results in any refund claim all such applications shall be flagged by RMS and marked to the officer for processing.

4. A new role namely **REV_OFF (Revision Officer)** has been created for officers in the system. The Revision Officer can view the revision details of the

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application and the proposed changes in the Bill of Entry using this role. Based on examination of the records the officer can approve, raise query, or reject the application. The Revision Officer can also view the final revised Bill of Entry generated in the system after approval. Further, in cases where approval of the revision results in a refund claim the application shall automatically move to the Refund Officer for processing and generation of scroll as per the existing refund workflow. Detailed screenshots explaining the REV_OFF role are attached as an annexure to this advisory.

5. Trade under your jurisdiction may be guided suitably and officers informed. Officers facing any difficulties or issues may email to saksham.seva@icegate.gov.in. Traders facing any difficulties or issues may email to icegatehelpdesk@icegate.gov.in.

(PRASHANT KUMAR)
ASSISTANT DIRECTOR, ICES



Directorate General of Systems and Data Management

CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

Dept. of Revenue, Ministry of Finance, Government of India

Annexure

1. A new role has been created for processing of revision of Bills of Entry under Section 18A of the Customs Act 1962. Screenshots of the role are given below.

The screenshot shows the Indian Customs EDI System interface. At the top, a blue header bar contains the date '15/12/2025', the location 'NEW CUSTOM HOUSE, NR IGI AIRPORT NEW DELHI 110037 (INDEL4)', and the time '11:34:55'. Below the header, the user is logged in as 'NACEN USER7'. The 'Present Role' is 'B/E REVISION APPROVAL SEC-18A'. There are buttons for 'REVI_OFF' and 'User Manual F...'. On the left, there is a profile section with a circular logo and the text 'Profile :'. Below this is an 'Activity Menu' with five numbered options: 1. Process Revision Entry - BE, 2. View Revision Entry-BE, 3. Reports, 4. Change Role, and 5. Exit From ICES. The interface is designed and developed by the Directorate General of Systems and Data Management.

2. On clicking option no. 1 “*Process revision entry-BE*”, Bills of Entry for which revision has been requested will be populated. The officer can select one Bill of Entry for processing.



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Window

BILL OF ENTRY AMENDMENT APPROVAL

15/12/2025 Test ICES Document (Not Valid)/Imports 11:35:34 am
INDEL4 NEW CUSTOM HOUSE, NR IGI AIRPORT NEW DELHI 110037 25050101
Approval V 2.0.0.1

BE No & Date : / Revi No and Date /

Amend No.& Date :
Importer Name :

Filed Revision Details

BE No. & Date	cc
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

Approve Reject

Select BE for Revision

Find 4%

Be No	Be Dt	Cus Site	Revi No
4843785	01-MAR-23	INDEL4	RV003
4843784	01-MAR-23	INDEL4	RV003
4372866	06-JUL-24	INDEL4	RV002

Find OK Cancel

Amendment Description :

view revision de...
view revision de...
view revision de...
view revision de...

Exit

3. The following options are available to the officer: 'Approve', 'Reject', 'Raise Query', and 'View Reply'. The type of revision can be viewed under the field 'Amend Type'. The officer can view the detailed revision information by clicking on the 'View Revision Details' option as shown below.

BILL OF ENTRY AMENDMENT APPROVAL

11/12/2025 Test ICES Document (Not Valid)/Imports 03:09:49 pm
INDEL4 NEW CUSTOM HOUSE, NR IGI AIRPORT NEW DELHI 110037 25050101
Approval V 2.0.0.1

BE No & Date : 4843784 / 01/03/2023 Revi No and Date RV002 11-DEC-202

Amend No.& Date : 2003528 11/12/2025
Importer Name : PHILIPS INDIA LIMITED

Filed Revision Details

BE No. & Date	cc	Typ	Invoice/Item no	Revision No/ Date	Site	Amend Type	Amendment Description
4843784	01/03/2023		0 0	RV002 11-DEC-202	INDEL4	D	ItemSuppDocs:Deletion
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Approve Reject Raise Query View Reply NextRecord FirstRecord VIEW_BE Exit

view revision de...
view revision de...
view revision de...
view revision de...

4. On clicking the 'view revision details' option, the following screen will appear displaying the revision details.



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DEL_SDOCS

Supporting Documents Deletion Approval

BE No BE Date

Invoice No ICEGATE Id

Item No IRN No

<F6> - View BE

03:09:49 pm
25050101
V 2.0.0.1

Amendment Description :
ItemSuppDocs:Deletion

5. The officer can approve the application by clicking the 'Approve' option and revision application will be accepted.

BILL OF ENTRY AMENDMENT APPROVAL

11/12/2025

Test ICES Document (Not Valid)/Imports

05:05:30 pm

INDEL4

NEW CUSTOM HOUSE, NR IGI AIRPORT NEW DELHI 110037

25050101

Approval

V 2.0.0.1

BE No. & Date : / Revi No and Date

Amend No. & Date :

Importer Name :

Filed Revision Details									
BE No. & Date	cc	Typ	Invoice/Item no	Revision No/ Date	Site	Amend Type	Amendment Description		
4843784	01/03/2023		0 0	RV003 11-DEC-202	INDEL4	D	ItemSuppDocs:Deletion	<input type="button" value="view revision de..."/>	
								<input type="button" value="view revision de..."/>	
								<input type="button" value="view revision de..."/>	
								<input type="button" value="view revision de..."/>	
								<input type="button" value="view revision de..."/>	



Directorate General of Systems and Data Management

CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

Dept. of Revenue, Ministry of Finance, Government of India

BILL OF ENTRY AMENDMENT APPROVAL

11/12/2025 Test ICES Document (Not Valid)/Imports 03:09:49 pm
INDEL4 NEW CUSTOM HOUSE, NR IGI AIRPORT NEW DELHI 110037 25050101
Approval V 2.0.0.1

BE No. & Date : 4843784 / 01/03/2023 Revi No and Date RV002 11-DEC-202

Amend No. & Date : 2003528 11/12/2025

Importer Name : PHILIPS INDIA LIMITED

Filed Revision Details

BE No. & Date	cc	Typ	Invoice/Item no	Revision No/ Date	Site	Amend Type	Amendment Description	
4843784	01/03/202		0 0	RV002 11-DEC-202	INDEL4	D	ItemSuppDocs:Deletion	view revision de...
								view revision de...
								view revision de...
								view revision de...
								view revision de...

Approve Reject Raise Query View Reply NextRecord FirstRecord

Alert

Revision completed and accepted ..

OK

6. After successful revision of Bill of Entry, the officer can view the final revised Bill of Entry in the system.

Master Invoice Items Dept comments Exam order Queries IGM Cont eXAm_instr liceNce dUty Grp7_dutyfg Others

view_be

15/12/2025 Test ICES Document (Not Valid)/Imports 05:06:14 pm
NEW CUSTOM HOUSE, NR IGI AIRPORT NEW DELHI 110037 V 2.0.0.1

BE Management. View BE

Enter BE No : 4843785 Date : 01/03/2023 CC : N Type : H AG: 5I Queried : N ACTIVE

Importer : PHILIPS INDIA LIMITED First Chk: N Digitally Signed N

CHA Name : ***** Payment Method: Transaction

IEC : 0388013567 Country of origin : US KBE : N WBE No:

CHA : ***** Country of Cons. : US Govt: Pvt BE Date:

Sender : RES Package Prior BE : Regularised Dip/Def: WBE Port:

Invoice Value(Rs) : 979350 Port of Ship : SEA Sec. 48: N XHSS Load Rate:

Assess. Value(Rs) : 979350 No of Invoices : 1 HSS: N XHSS Load Amts:

Total Duty(Rs) : 268342 No of Items : 1 Misc Load Rate:

Gross Weight : No of IGMs : 1 Green Channel X Misc Load Amts:

Revision No : RV001 Revision Date : 02-DEC-2025

Appraising: 01/03/2023 SYSTEM Inward Date : 02/03/2023 Out of Charge: 03/03/2023

Audit: 01/03/2023 SYSTEM Assessment Date : 01/03/2023 Assesment : Final

Asst. Comm: 01/03/2023 SYSTEM No of Challans : 1 Goods Regn. Dt.: 03/03/2023

VAO: Challan No : 2043073145 Amt Collected: 268342

VDC: Short Paid: 0 Payment Date: 01/03/2023

PCCV: Regularisation Dt.: 03/03/2023

WH Date/WH Code : H BE Amt to be Deposited : 0 Amount Adjusted : 0

XBond Duty FG Interest : 0 CFS/Custodian CD FAC

AO (Final): Final Assessment No. : Orig. Ass. Dt.: 01/03/2023

AC/DC (Final): Final Ass. Date : Orig. OOC Dt.:

Closure Dtls: Reason: Comment:

7. In case of rejection of the application the officer is required to mandatorily enter the reasons for rejection before rejecting the application as shown below.



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BILL OF ENTRY AMENDMENT APPROVAL

10/12/2025 Test ICES Document (Not Valid)/Imports 12:03:11 pm
INDEL4 NEW CUSTOM HOUSE, NR IGI AIRPORT NEW DELHI 110037 25050101
Approval V 2.0.0.1

BE No.& Date : 4843784 / 01/03/2023 Revi No and Date RV001 09-DEC-2021
Amend No.& Date : 2003522 09/12/2025
Importer Name : PHILIPS INDIA LIMITED

Filed Revision Details

BE No. & Date	cc	Typ	Invoice/Item no	Revision No/ Date	Site	Amend Type	Amendment Description :	
4843784	01/03/2023	1	1	RV001 09-DEC-2021	INDEL4	A	Item:Amendment	view revisi
								view revisi
								view revisi
								view revisi
								view revisi

Buttons: Approve, Reject, Raise Query, View Revisi, Next Revi, First Revi, VIEW BE, Exit

8. The amendment details for a revision application will be visible to the officer as shown below.

BILL OF ENTRY AMENDMENT APPROVAL

10/12/2025 Test ICES Document (Not Valid)/Imports 12:03:11 pm
INDEL4 NEW CUSTOM HOUSE, NR IGI AIRPORT NEW DELHI 110037 25050101
Approval V 2.0.0.1

BE No.& Date : 4843784 / 01/03/2023 Revi No and Date RV001 09-DEC-2021
Amend No.& Date : 2003522 09/12/2025

APPROVAL FOR ITEM DETAILS

Amendment Required for Item Details	
Declared	Amendment Requested
Invoice SR.No : 1	Item No : 1
861282 HEARTSTART DEFIBRILLATOR, HS1 (M5066A)	Item Des
861282 HEARTSTART DEFIBRILLATOR, HS1	Gen. Desc
MANUFACTURE/GROWER/PRODUCER NAME	Manufact. Name
PHILIPS	Brand
NA	Model
	Item Acc.
EUOTI	End Use
US UNITED STATES	Country Code
595.5	Rate per Unit
25	Number of Unit
NOS	Quantity Code
14887.5	Total Cost
	SVB Ref. No
	Date
	Custom House
	Loading (Asses/Duty/Exh)
	Assess Load. Rate
	Flag (Prov/Fine)
	Duty Loading Rate
	Flag (Prov/Fine)

Buttons: Approve, Reject, Raise Query, View Revisi, Next Revi, First Revi, VIEW BE, Exit

- View BE



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BILL OF ENTRY AMENDMENT APPROVAL

10/12/2025 Test ICBS Document (Not Valid)/Imports 12:03:11 pm
INDEL4 NEW CUSTOM HOUSE, NR IGI AIRPORT NEW DELHI 110037 25050101
Approval V 2.0.0.1

BE No. & Date : 4843784 / 01/03/2023 Revi No and Date RV001 / 09-DEC-2021
Amend No. & Date : 2003522 / 09/12/2025
Importer Name : PHILIPS INDIA LIMITED

Filed Revision Details

BE No. & Date	cc	Typ	Invoice/Item no	Revision No/ Date	Site	Amend Type	Amendment Description
4843784 / 01/03/2023		1	1	RV001 / 09-DEC-2021	INDEL4	A	Item:Amendment

view revisi
view revisi
view revisi
view revisi

Approve Reject Raise Query View Detail Next Item First Item VIEW RF Exit

Alert

Proceed Yes/ No

Yes No

9. Before rejection of the application the following window will appear wherein the officer can enter the reasons and successfully reject the application.

BILL OF ENTRY AMENDMENT APPROVAL

10/12/2025 Test ICBS Document (Not Valid)/Imports 12:03:11 pm
INDEL4 NEW CUSTOM HOUSE, NR IGI AIRPORT NEW DELHI 110037 25050101
Approval V 2.0.0.1

BE No. & Date : 4843784 / 01/03/2023 Revi No and Date RV001 / 09-DEC-2021
Amend No. & Date : 2003522 / 09/12/2025

REASONS FOR REJECTION

Enter Reasons
testing of Rejection

Alert

Revision success fully rejected ..

OK

10. An option is available to the officer to a raise query as shown below:



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BILL OF ENTRY AMENDMENT APPROVAL

10/12/2025 Test ICES Document (Not Valid)/Imports 03:18:16 pm
 INDEL4 25050101
 Approval NEW CUSTOM HOUSE, NR IGI AIRPORT NEW DELHI 110037 V 2.0.0.1

BE No.& Date : 4844448 / 01/03/2023 Revi No and Date RV001 09-DEC-2023
 Amend No.& Date : 2003524 09/12/2025
 Importer Name : DENSO HARYANA PRIVATE LIMITED

Filed Revision Details

BE No. & Date	cc	Typ	Invoice/Item no	Revision No/ Date	Site	Amend Type	Amendment Description	
4844448 01/03/2023		2		RV001 09-DEC-2023	INDEL4	S	Invoice:Addition	view revision de...
4844448 01/03/2023		2	1	RV001 09-DEC-2023	INDEL4	S	Item:Addition	view revision de...
								view revision de...
								view revision de...
								view revision de...

11. On selecting the option to raise a query the following window will appear where the officer can enter the query.

BILL OF ENTRY AMENDMENT APPROVAL

label BE REVISION QUERY

BE No.& Date : 4844448 01/03/2023 RV001 09-DEC-2023

Importer Name :

Enter Query Text
 testing of query reply

Do you wish to Raise Query (Y/N) ? ☐

12. Upon successful submission the query will be forwarded to the importer and will be made available on the ICEGATE portal for the importer to submit a reply.

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BILL OF ENTRY AMENDMENT APPROVAL

label BE REVISION QUERY


BE No.& Date : 4844448 01/03/2023 RV001 09-DEC-202

Importer Name :

Enter Query Text
testing of query reply

Do you wish to Raise Query (Y/N) ? ☒ Y ☐ N

Alert

 This BE has been forwarded for Reply..