

**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 <u>– reg.</u>

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 <a href="mailto:saksham.seva@icegate.gov.in">saksham.seva@icegate.gov.in</a>. Traders facing any difficulties or issues may email to <a href="mailto:icegatehelpdesk@icegate.gov.in">icegatehelpdesk@icegate.gov.in</a>.

(PRASHANT KUMAR)
ASSISTANT DIRECTOR, ICES



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#### **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.

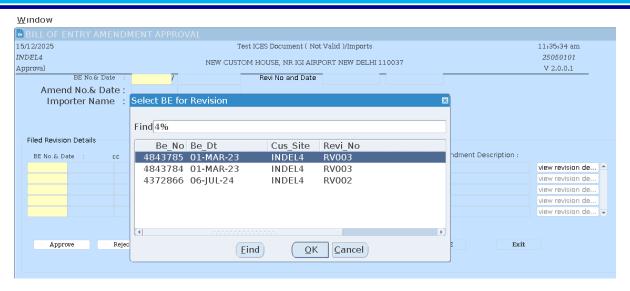


2. On clicking option no. 1 "*Process revision entry-BE*", Bills of Entry for which revision has been requested will be populated. The officer can select one Bill of Entry for processing.



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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.



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

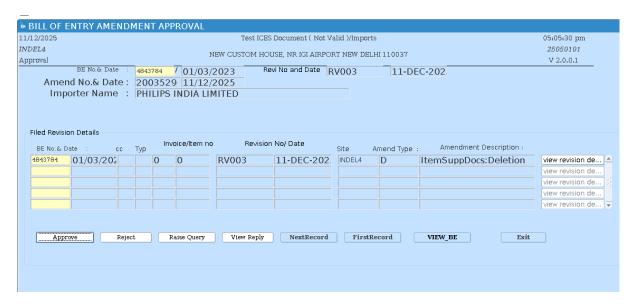


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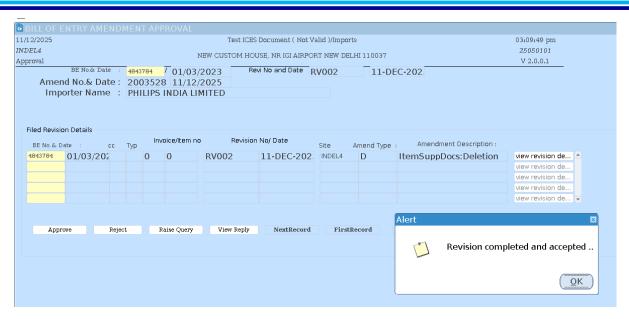
5. The officer can approve the application by clicking the 'Approve' option and revision application will be accepted.



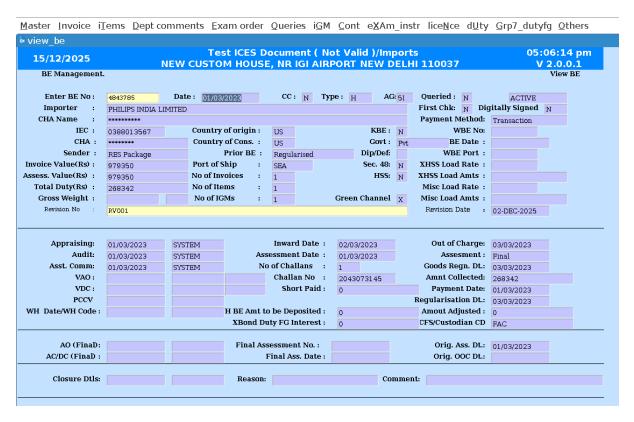


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6. After successful revision of Bill of Entry, the officer can view the final revised Bill of Entry in the system.

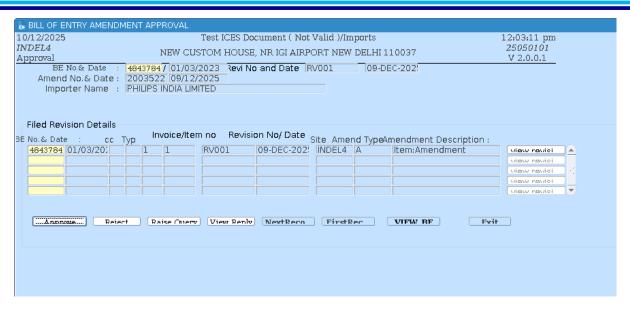


7. In case of rejection of the application the officer is required to mandatorily enter the reasons for rejection before rejecting the application as shown below.

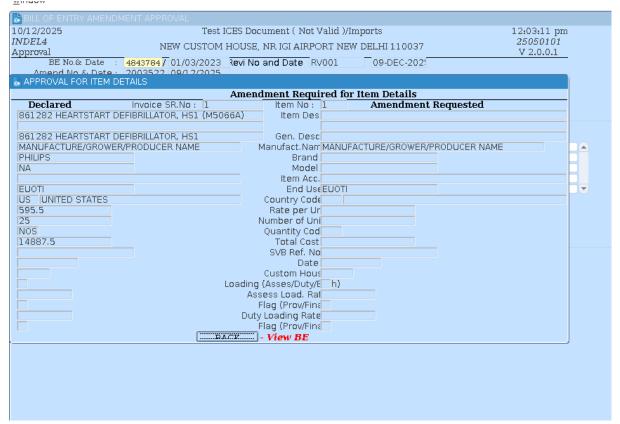


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8. The amendment details for a revision application will be visible to the officer as shown below.



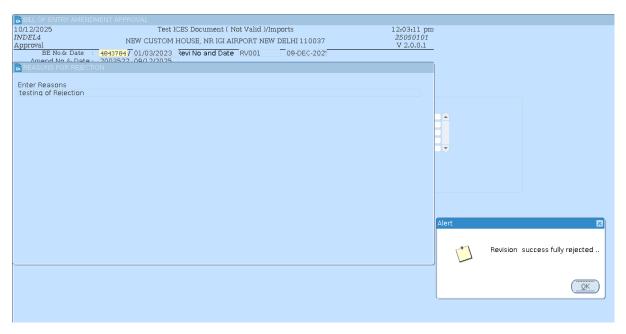


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9. Before rejection of the application the following window will appear wherein the officer can enter the reasons and successfully reject the application.

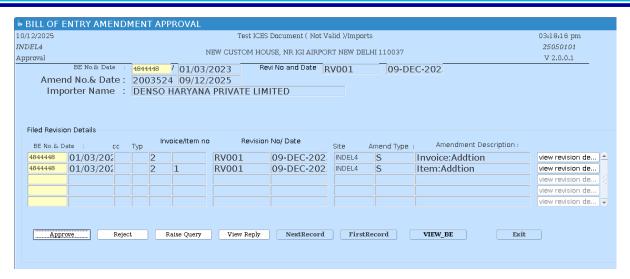


10. An option is available to the officer to a raise query as shown below:



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



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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