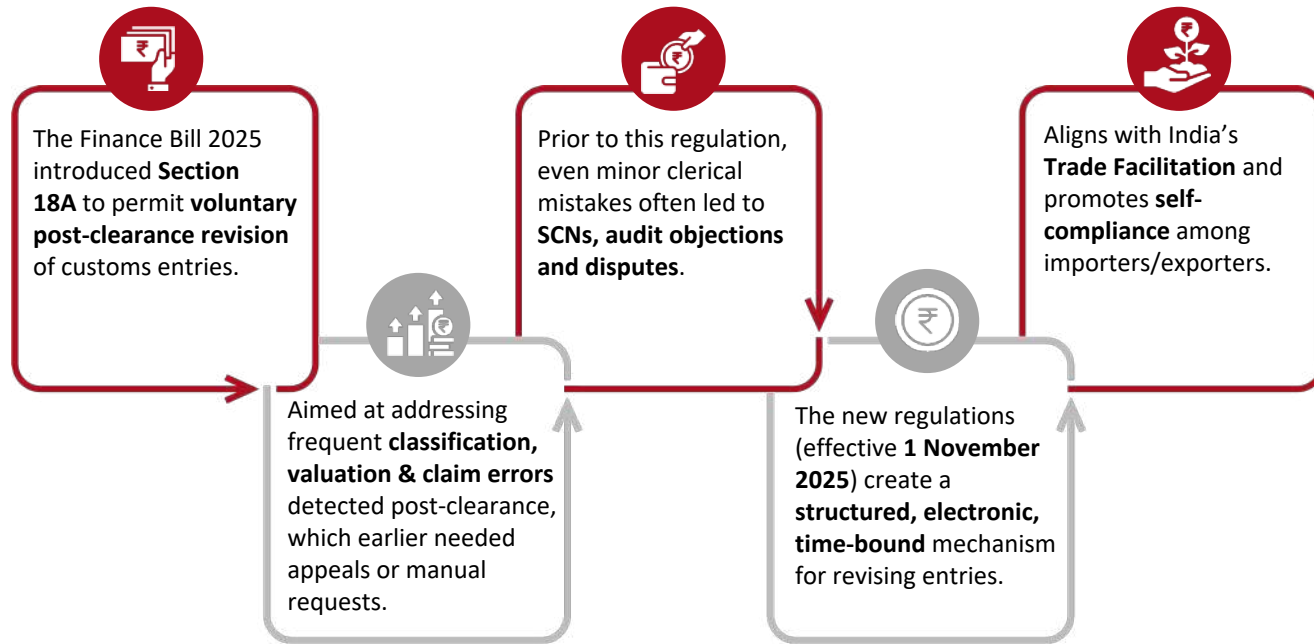


A hand holding a pen is positioned over a glowing circuit board. The background is a blue-toned image of a person in a suit, with a digital data overlay consisting of a grid and glowing points. The overall scene is illuminated with blue and orange light, creating a high-tech, futuristic atmosphere.

**NEWSFLASH**

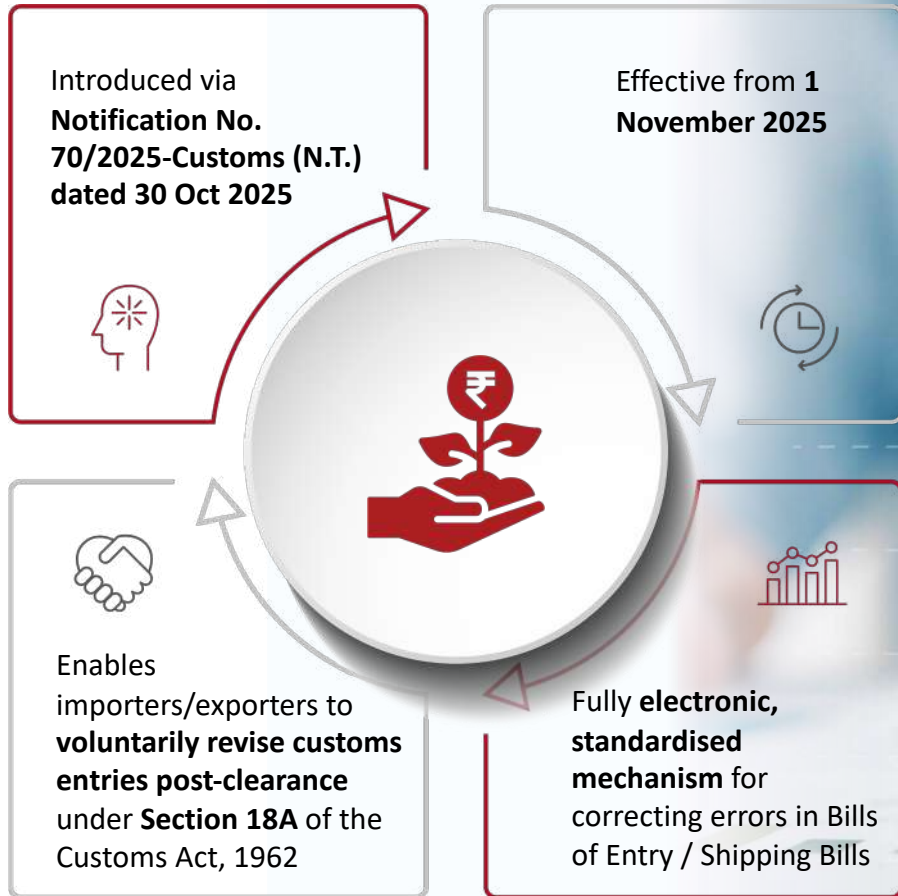
**Voluntary Revision Made  
Possible: Section 18A  
Notified**

## Background – Why Section 18A Was Introduced



# Voluntary Revision of Entries – Introduction

## Customs (Voluntary Revision of Entries Post Clearance) Regulations, 2025



## Key Features at a Glance

1.

Applicable for **revision of entries** in a single **BoE / Shipping Bill**

2.

Can be filed by **Importer / Exporter / Customs Broker**

3.

**₹1,000** application fee per BoE/SB (as per Notification. 69/2025)

4.

Two types of applications

- **Revision of Entries Only**
- **Revision of Entries cum Refund**

5.

Filed electronically on common portal with **DSC authentication**

6.

ARN generated on successful submission

## Voluntary Revision of BoE – Steps

Step	Action Point	Description / Key Details
1	Identify Eligible BoEs	Review BoEs with post-clearance errors (classification, valuation, benefit claim, clerical). Ensure no audit/investigation/SCN is initiated.
2	Gather Supporting Documents	Compile invoices, product details/specs, technical write-ups, tariff notes, case laws, or justification supporting the revision.
3	File Application on ICEGATE	Log in using DSC (Importer/Customs Broker) and file “Revision of Entry” under Section 18A on ICEGATE portal.
4	Select Application Type	Choose either: <ul style="list-style-type: none"><li>• Revision of Entry or</li><li>• Revision-cum-Refund (if revision leads to excess duty refund).</li></ul>
5	Submit Application	Upon submission, ARN and Revised Entry Reference is generated for tracking and processing.
6	Customs Review & Verification	Customs may seek documents/clarifications electronically based on risk parameters.
7	Finalisation	If accepted, revised self-assessment becomes final. If rejected, a speaking order will be issued after representation.
8	Record Retention	Maintain revised BoE, ARN, reference number + supporting records for 5 years as mandated.

## Voluntary Revision of Shipping Bill – Steps

Step	Action	Key Points
1	Identify Eligible SBs	Post-export errors such as missed/incorrect RoDTEP/RoSCTL/IGST refund claim or clerical mistakes; ensure no audit/SCN/investigation initiated.
2	Prepare Documentation	Keep export invoice, shipping docs, e-BRC, incentive eligibility proof, and justification note ready.
3	File Application on ICEGATE	Submit “Revision of Entry” request under Section 18A using DSC (Exporter/Customs Broker). Select Revision or Revision-cum-Refund.
4	ARN & Review	ARN and Revised Entry Reference generated; Customs may request documents/clarifications before approval.
5	Closure & Record Keeping	On acceptance, revision becomes final; if rejected, speaking order issued. Retain records for 5 years.

## Important Conditions & Restrictions



## Example 1: Voluntary Revision of Shipping Bill – RoDTEP Claim

- ABC Pvt. Ltd. exported electrical components under Shipping Bill No. 9876543 dated **10 November 2025** (FOB Value: ₹1,92,00,000).
- RoDTEP benefit of ₹1,34,400 was **missed** at the time of export (marked as *Not Applicable* due to oversight).

### Action Taken under Section 18A:

- Filed a “**Revision of Entries cum Refund**” application electronically on the common portal.
- Paid the prescribed ₹1,000 fee.
- Uploaded supporting documents – Invoice, Packing List, e-BRC & RoDTEP eligibility proof. **(Rate: 0.70%)**

### Outcome:

- ARN generated immediately; application verified by officer; **Revised Entry Reference (RER)** issued and RoDTEP amount of ₹1,34,400 sanctioned.



## Example 2: Voluntary Revision of Bill of Entry – HSN Correction & Refund

- XYZ Imports Ltd. imported *Carbide Tools* under BoE No. 1234567 dated **04 August 2025** (Assessable Value: ₹1,00,00,000).
- Wrong HSN used: **8207.70 (10% BCD = ₹10,00,000)** instead of correct **8207.90 (7.5% BCD = ₹7,50,000)**.

### Action Taken under Section 18A:

- Filed a **“Revision of Entries cum Refund”** with a classification justification note & CA certificate.
- Paid **₹1,000 fee**; ARN generated and case taken up for officer verification.

### Duty Impact (Refund Eligible):

- BCD Difference: ₹10,00,000 – ₹7,50,000 = **₹2,50,000**
- SWS (10% of BCD): Earlier ₹1,00,000 – Revised ₹75,000 = **₹25,000**
- IGST (18%) on AV + BCD + SWS: Earlier on ₹1,11,00,000 = ₹19,98,000; Revised on ₹1,08,25,000 = ₹19,48,500 → Difference **₹49,500**
- Total Refund: **₹3,24,500** (₹2,50,000 + ₹25,000 + ₹49,500)
- Interest under Section 27A applicable if refund is delayed.

### Outcome:

- Upon verification, the officer **accepted the revised self-assessment** and issued the **Revised Entry Reference (RER)**.
- Refund was processed under Section 27 **without the need for a separate refund application**.

## Our Comments

1

The 2025 Regulations mark a **major shift towards voluntary compliance**, enabling importers to self-correct genuine post-clearance errors with applicable duty and interest - **without penal consequences**.

2

A **centralised, digital and standardised filing** process with instant ARN and unique reference number enhances transparency, uniformity, and reduces manual follow-ups.

3

Treating excess duty payments as a **deemed refund application** is a welcome move, easing compliance and improving **working capital** by avoiding duplicate filings.

4

Historically, even small declaration errors often resulted in **SCNs, audits, and prolonged disputes**. The new mechanism allows regularisation of such issues **before detection**, significantly reducing litigation risk.

5

The revision route enables **quick closure without reopening the original BoE/SB through appeal routes**, ensuring faster resolution outside traditional dispute channels.

6

The framework aligns strongly with **Trade Facilitation & EoDB goals**. However, effectiveness will depend on **consistency in refund processing, documentation norms, and scrutiny levels** across Customs zones.

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