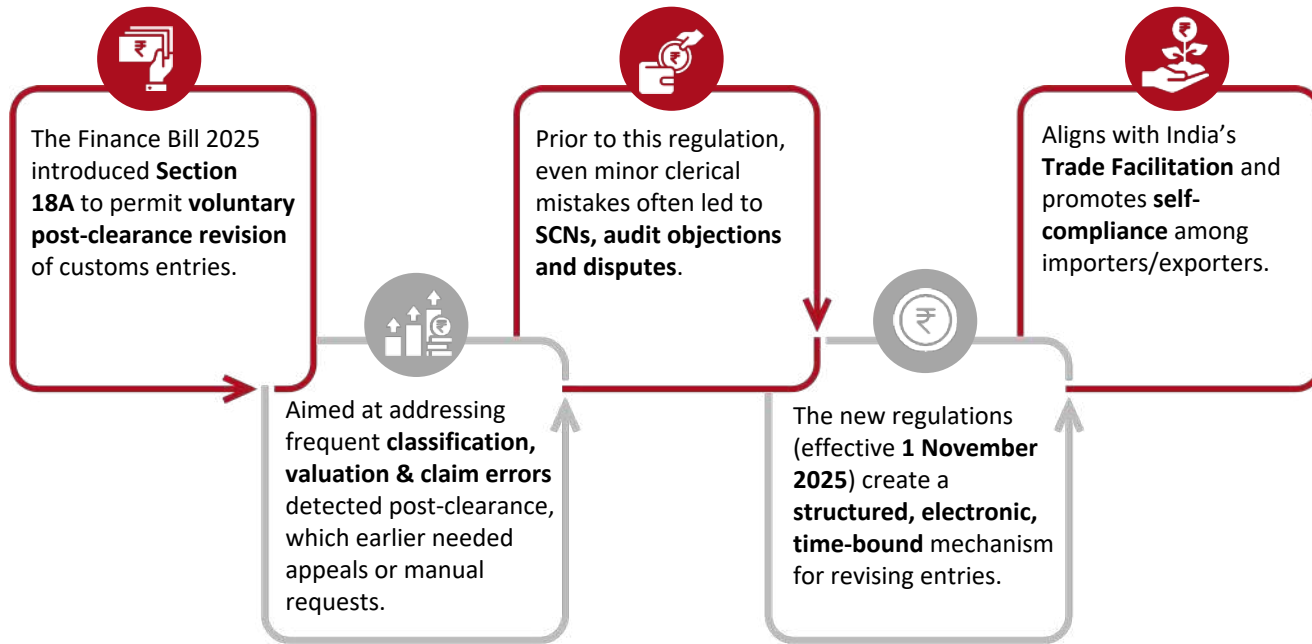


A hand holding a pen is positioned over a glowing circuit board. The background is a dark blue, futuristic scene with glowing orange and yellow particles and digital data overlays. The overall aesthetic is high-tech and modern.

NEWSFLASH

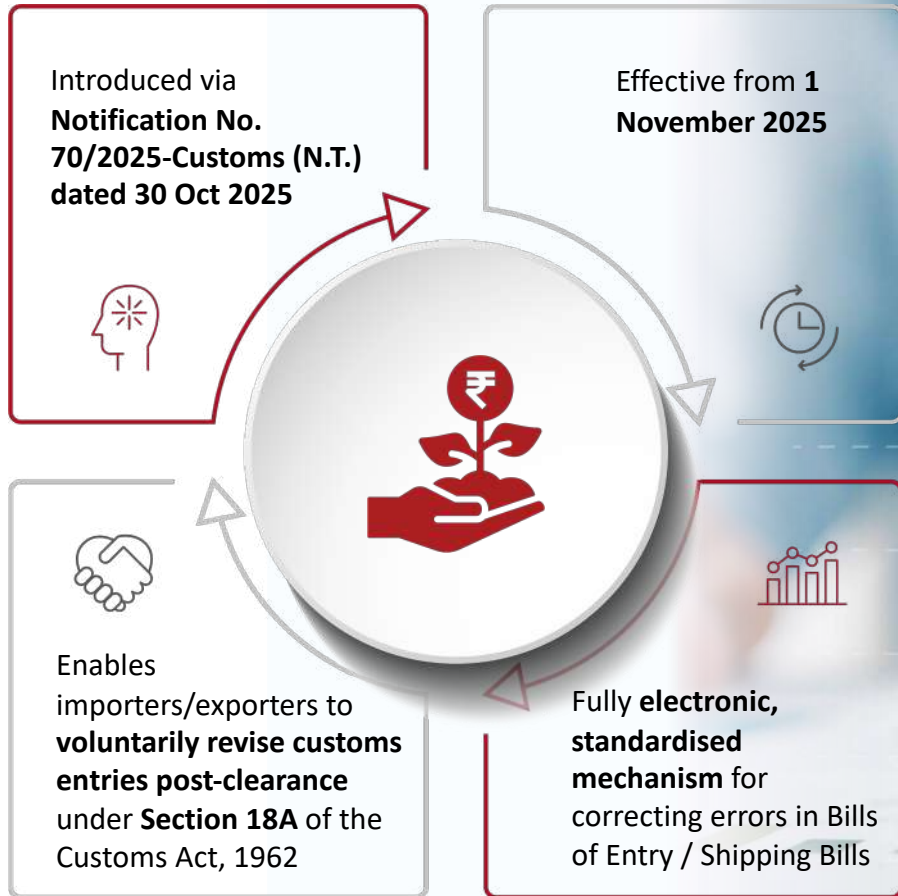
**Voluntary Revision Made
Possible: Section 18A of
Customs Act**

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">• Revision of Entry or• Revision-cum-Refund (if revision leads to excess duty refund).
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



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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