SEZ Online Manual

Temporary Removal

Version 2.0

Note:

This document is intended for use by SEZ units for the purpose of submitting Temporary Removal request through SEZ online system The document describes the process of preparation & submission of Temporary Removal through SEZ online system.

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1 INTRODUCTION

The Unit may temporarily remove following goods to Domestic Tariff Area without payment of duty, namely:—

(a) Capital goods and parts thereof for repairs and return thereof;
(b) Goods for display, export promotion, exhibition and return thereof;
(c) Goods for job work, test, repair, refining and calibration and return thereof;
(d) Laptop or notebook computers or video projection systems for
 use by authorized employees of a Unit or Developer;
(e) Any other goods with the prior approval of the Authorized Officer.

The following are the steps required for preparation and submission of temporary removal transactions to Customs office:

- Preparation of temporary removal by the Unit Maker or Customs House Agent (CHA) and its submission to the Unit Approver
- Verification of the temporary removal document by Unit Approver, and its submission to Customs office by using a digital signature certificate.
- After submission to Customs, obtain the print copies of the temporary removal document from the SEZ Online application and submit the same to the Customs office along with the necessary supporting documents (e.g. invoice etc.)
- Depending upon the nature of the Temporary Removal transaction, the Preventive officer will assess the request.

- For more information regarding sales to DTA Unit, kindly refer SEZ Act 51.

2 USER ROLES

Following user are involved in the processing of Temporary Removal transaction:
- From Unit
  - Unit Maker/CHA
  - Unit Approver
- From Customs
  - Authorized officer
  - Custom Assessor
  - Custom Approver

For detailed information and steps regarding user creation and role assignment, kindly refer the manual for 'User Management'.

3   PREPARATION OF TEMPORARY REMOVAL DOCUMENT

For Preparation of Temporary Removal document, a 'Maker-Checker' concept has been incorporated at the unit's end, in the SEZ Online system. The Temporary Removal document can be prepared either by the 'Unit Maker' user or CHA user.

The Unit Maker or CHA user prepares a Temporary Removal request and submits it to the Unit Approver user, who verifies/checks the correctness of the request before submitting it to Customs office.

To allow the Unit Maker/CHA user to file for Temporary Removal transactions, Unit Admin has to assign the functionality of "Temporary Removal" to the user. On assignment of the "Temporary Removal" functionality, user will be provided with a link named "Temporary Removal". On clicking on this link, Temporary Removal form will be opened.

Fig: Screenshot of link of Temporary Removal option in Unit maker user id

Fig: Blank Temporary Removal form

A. Data fields:

The data fields of the Temporary Removal document have been categorically organized into 2 tabs, as:

    i.   General Details tab

    ii.   Item Out details tab

i. General Details tab:

The basic information regarding the nature of the transaction is entered in this tab.

Following sections are present in this tab:

- **Supplying SEZ Unit Details –**
  The Data in Supplying SEZ Unit Details section will be auto-populated from the URG/NUA of that Unit. The section will be non-editable to the user

- **Receiving Unit Details –**
  In the Receiving Unit Details section, the fields Receiving Unit Name, Receiving Unit Address, City /Town /Village, State and Pin will be mandatory .The Field for receiving unit "Country" will be auto populated as India only.

- **Package details for removal –**
  In the section "Package details for removal" "No. of Packages", "Package Unit", "Marks and Numbers", "Date of Removal", "Unit of measurement", "Purpose of Removal" , Gross Weight , Net Weight and Purpose of Removal are mandatory fields. The basic information regarding the nature of the transaction is entered in this tab.

On entering the data in the general details section and clicking on SAVE button, a unique request ID for that particular transaction is generated.

The format of the request ID is "48YYXXXXXXXX".

Here,

"**48**" is the code representing a Temporary Removal transaction

"YY" are the last two digits of the current year

"XXXXXXXX" is the unique number.

Also, on saving the general details section, the item out details section is shown on the screen.

For the list of all the UI fields in 'General Details' tab, kindly refer the below table:

Sr. No.	Tab Name	(Section) Field Name	Description	Field Type / Data Type / Mandatory-Optional	Length/Values	Validations / Rules
1	General Details	(Supplying SEZ Unit Details) Name	This field is auto filled containing the unit name who is seeking Temporary Removal permission from DC office.	Auto populated /---/ ---	---	---
2	General Details	(Supplying SEZ Unit Details) Address	This field is auto filled containing the unit address who is seeking Temporary Removal permission from DC office.	Auto populated /---/ ---	---	---
3	General Details	(Supplying SEZ Unit Details) IE Code	This field is auto filled containing the Import Export code of the unit who is seeking Temporary Removal permission from DC office.	Auto populated /---/ ---	---	---
4	General Details	(Supplying SEZ Unit Details) PAN	This field is auto filled containing the PAN number of the unit who is seeking Temporary Removal permission from DC office.	Auto populated /---/ ---	---	---
5	General Details	(Receiving Unit Details) Name	This field is used to enter receiving unit's name.	Text / Alphanumeric /M	50	---
6	General Details	(Receiving Unit Details) Address	This field is used to enter receiving unit's address.	Text / Alphanumeric /M	150	---

7	General Details	(Receiving Unit Details) City /Town/Village	This field is used to enter receiving unit's city/town/village	Text / Alphanumeric /M	50	---
8	General Details	(Receiving Unit Details) Country	This field contains dropdown of all the country names.	Dropdown / --- / M	India	By Default INDIA is populated
9	General Details	(Receiving Unit Details) State	This field contains dropdown of all the state names.	Dropdown / --- / M	Displays the list of all the states	---
10	General Details	(Receiving Unit Details) Type of receiving unit	This field is used to mention the receiving unit's type.	Dropdown / --- / M	Displays the list of all the type of receiving unit	___
11	General Details	(Package Details for Removal) No. of Packages	This field is used to enter the number of packages that will be removed.	Text / Numeric /M	9	__
12	General Details	(Package Details for Removal) Gross Weight Applicable	This field displays options to choose if Gross Weight is applicable	Radio Button / --- / M	__	If user chooses "No" then the next field of Gross Weight becomes "NA" and if chosen "Yes" then user will be asked to enter Gross weight.
13	General Details	(Package Details for Removal) Gross Weight	This field is used to enter Gross Weight	Text / Numeric /M	13,3	__
14	General Details	(Package Details for Removal) Package Unit	In this field, user will have to choose the package unit.	Dropdown / --- / M	__	__

15	General Details	(Package Details for Removal) Net Weight Applicable	This field displays options to choose if Net Weight is applicable	Radio Button / --- / M	__	If user chooses "No" then the next field of Net Weight becomes "NA" and if chosen "Yes" then user will be asked to enter Net weight.
16	General Details	(Package Details for Removal) Net Weight	This field is used to enter Net Weight	Text / Numeric /M	13,3	__
17	General Details	(Package Details for Removal) Marks and Numbers	In this field user can mention marks and numbers	Text / Alpha Numeric /M	200	__
18	General Details	(Package Details for Removal) Unit of Measurement	In this field user will have to choose from the option for unit of measurement.	Dropdown / --- / M	---	__
19	General Details	(Package Details for Removal) Date of Removal	This field is used to enter the date of removal of goods	Date Picker/--- / M	__	__
20	General Details	(Package Details for Removal) Purpose of	This field is used to indicate the purpose why goods are being removed.	Dropdown / --- / M	---	*If the option "Other Goods"is chosen then the next field of "Purpose of Removal –

		removal			Others" is enabled and user can mention the purpose of removal.
21	General Details	(Package Details for Removal) Purpose of Removal- Others	This field is used to indicate the purpose why goods are being removed other than those mention in previous field "Purpose of Removal"	Text / Alpha Numeric /M	400	This field becomes mandatory if the If the option "Other Goods "is chosen then the previous field of "Purpose of Removal – Others"
22	General Details	(Package Details for Removal) Remarks to be printed on the document.	In this field, user can mention any other details which are to be printed on the document.	Text / Alpha Numeric /O	400	__

ii. Item Out Details:

The Invoice and item details of the transaction are captured in this tab.

This tab has the following section:
a. Invoice Details –
When user clicks on ADD button in invoice details tab, then the user will be able to add data in following fields: "Invoice No", "Invoice Value", "Invoice Date". The user may add multiple invoices by clicking on add button.

Fig: Screenshot of 'Item Out Details' tab

b. Add Item Details

After adding invoice/s user will be asked to add item details for temporary removal. The Fields item description. CTH, Unit of measurement, item type, Quantity and currency are mandatory fields. The user will also have to give details pertaining to how the goods brought in by selecting on options either by Bill of Entry or by DTA Procurement. If by way of Bill of Entry user will have to give details as to BOE Import Dept. Serial No., BOE Import Dept. Serial No Date and Total Duty Forgone as per BOE, which will all be mandatory fields. In case of goods brought in by DTA Procurement, user will have to mandatorily give details about either DTA procurement details or ARE –I details. If by way of DTA procurement, user will have to give details of DTA Procurement No., DTA Procurement date, ARE -1 No. and ARE -1 Date. The User may give either DTA procurement details or ARE -1 details as applicable.

For the list of all the UI fields in 'Item Details' tab, kindly refer the below table:

Sr. No.	Tab Name	(Section) Field Name	Description	Field Type / Data Type / Mandatory-Optional	Length/Values	Validations / Rules
1	Item Out Details	(Item Details) Invoice Number	This field is used to mention the invoice number.	Text / Alpha Numeric /M	25	__
2	Item Out Details	(Item Details) Invoice Date	This field is used to enter invoice date	Date Picker/--- / M	---	__
3	Item Out Details	(Item Details) Item Description	This field is used to enter the description of the item being removed.	Text / Alpha Numeric/M	200	
4	Item Out Details	(Item Details) Quantity	This field is used to enter the quantity of item being removed.	Text /Numeric/M	16,6	__
5	Item Out Details	(Item Details) CTH	This field is used to enter CTH number of the item.	Text /Numeric/M	8	User can also search the CTH no by entering the first four digits of custom tariff heading.
6	Item Out Details	(Item Details) Unit Price	In this field, unit price of item is to be mentioned.	Text /Numeric/M	16,6	__
7	Item Out Details	(Item Details) Unit of Measurements	In this field, user will have to choose the unit of measurement of item being removed.	Dropdown / --- / M	__	__

8	Item Out Details	(Item Details) Product Value	This field is used to indicate the value of goods being temporarily removed.	Text /Numeric/M	15,2	---
9	Item Out Details	(Item Details) Item Type	In this field, user will have to choose the item type	Dropdown / --- / M	---	__
10	Item Out Details	(Item Details) Currency	This field displays the dropdown containing various standard currency types.	Dropdown / --- / M	---	---
11	Item Out Details	(Item Details) Goods Brought in by	This field displays the options by which goods were brought in	Dropdown / --- / M	__	*If the user chooses "Bill of Entry" then bill of entry details will have to be mentioned in the subsequent fields. *If the user chooses "DTA Procurement" then DTA procurement details or ARE-1 Details will have to be mentioned in the subsequent fields.
12	Item Out Details	(Item Details) BOE Import Dept. Sr. No.	This section is used to enter the BOE Import Dept. Sr. No.	Text / Alpha Numeric/O	50	---

13	Item Out Details	(Item Details) BOE Import Dept. Sr. No.	This section is used to enter the BOE Import Dept. Sr. No.	Date Picker/---/O	__	___
14	Item Out Details	(Item Details) Total Duty Forgone as per BOE	This is used to indicate the duty forgone on the goods being removed.	Text / Numeric/O	15,6	---
15	Item Out Details	(Item Details) DTA Procurement No.	This is used to indicate the DTA Procurement No.	Text / Numeric/O	50	---
16	Item Out Details	(Item Details) DTA Procurement Date	This is used to indicate the DTA Procurement Date	Date Picker/---/O	__	__
17	Item Out Details	(Item Details) DTA Procurement-ARE-1 No.	This is used to indicate the ARE - 1 No.	Text / Numeric/O	50	---
18	Item Out Details	(Item Details) DTA Procurement-ARE-1 Date	This is used to indicate the date mentioned in ARE – 1.	Date Picker/---/O	__	__

Fig: Screenshot of 'Add Item Details' section

B. Confirmation Screen:

After preparation of the Temporary Removal document, as the user clicks on the 'Submit' button, a confirmation screen is displayed to the user. In the confirmation page, the contents of the Temporary Removal document are displayed.

The user may either confirm or cancel the submission of the Temporary Removal using the buttons provided in this page. Further, please note that the user may also print a trial copy of the Temporary Removal document by clicking on "Print Trial" through this

Fig: Screenshot of Confirmation Screen

Fig: Screenshot of Confirmation Screen

Tip: Before submitting to Customs, check the Print Trial to see whether all the details are correctly entered in the request

C. General Instructions:

D. After entering details of each tab, the save button has to be clicked to save the information entered.

E. The fields marked with a red asterisk mark "*****" are mandatory. The Temporary Removal document cannot be submitted without entering information in the mandatory fields.

F. A unique request id will be generated by the system as the unit maker user or CHA user clicks on the 'Save' button for the first time. The Temporary Removal can be tracked in future by using this request ID.

G. The Temporary Removal or challan no. and challan date is generated by the system as soon as the unit approver user submits the Temporary Removal to the Customs approver.

H. The unit will not be able to make any changes in the Temporary Removal once it is submitted to customs.

I. At any given point in time only one user can work on a Temporary Removal. The user in whose inbox the Temporary Removal is lying can only take action on that request.

E. Excel Template Upload

User should have a option to upload .xls files and .pdf files through the Upload template file link.

User can upload maximum upto 10 files for a particular request and the maximum size of file that can be uploaded should be upto 2 MB.

Tip: For quick request creation, users can use RES/Batch upload.

4 ADDITIONAL FEATURES

A. Internal and External Remarks

While submitting a request, user will have an option to enter internal & external remarks. These remarks can be viewed through the Remarks History link.

The External Remarks can be viewed by all the users i.e., Unit and Customs. But the internal remarks entered by Unit users will not be visible to Customs users and vice-versa.

B. Quick Processing Screen

When request is submitted to Customs users, then they can process that request from Quick Processing Screen. Quick Processing Screen allows user to pick and process the document quickly. When a request is opened through quick processing screen, then user is not required to accept that request as it would be automatically accepted. Quick Processing screen is only available to Customs Users i.e.: Customs Assessor, Authorized Officer, Customs Approver and Customs Ops User.

5 WORKFLOW OF TEMPORARY REMOVAL

> **When Unit Maker/CHA submits a request, then request should go to Unit Approver. Unit Approver should have following status available to him:**

- **Cancelled:** Request will get cancelled.

- **Sent Back:** Request should go back to Unit Maker/CHA who can send the request again to Unit approver.

- **Submitted:** Request will be submitted to Authorized Officer

> **Authorized Officer will have following statuses available to him:**

i. *Scenario-I –Where request is new and approval for Passed out has not been given by Authorized officer*

ii.   **Guidance:** The Request will go to custom assessor for guidance

iii.   **Passed Out:** On Approval of the Temporary Removal 'Goods Out' Request by the Authorized Officer, it moves to the inbox of the Unit Approval for Intimation regarding arrival of Goods into SEZ to Authorized Officer, by specifying details of the goods brought in.

iv.   **Raise Query:** Request will go to Unit Approver. The entire request will be editable to unit approver. As the unit replies to the query electronically, the Request moves to the inbox of Authorized Officer who will be able to view and process it.

Scenario-II –Where request is approved for Passed out has been given by Authorized officer

- If the Unit had selected status as 'Close Request', & the Authorized officer approves the same, the Temporary Removal Request gets closed in SEZ Online System.

- If the Unit had selected the status as 'Request Extension & the DC Customs officials approves it, the Temporary Removal Request moves back to Unit Approver for Intimation of arrival of Goods into SEZ in future.

- If the Unit had selected the status as 'Request Re-Entry' & the Authorized officer approves it, the Temporary Removal Request moves back to Unit Approver for Intimation of arrival of remaining quantity of goods into SEZ.

- However, while processing the Request, if the Authorized Officer finds a discrepancy or needs a clarification, he might 'Raise Query' to the unit electronically, asking for clarification.

- The unit (Unit Approver user), after receiving the Temporary Removal Request marked as 'Raised Query', can view the Form & reply to the query. The unit shall not be able to edit any field of the 'General' & 'Items Out' section of the request.

- As the unit replies to the query electronically, the Request moves to the inbox of Authorized Officer who will be able to view and process it.

- In case the unit has submitted the 'Goods In' request by selecting 'Type of Re-Entry' as 'Complete' & status as 'Close Request' & for any item there is shortfall i.e. total quantity of item sent out is more than total quantity of goods brought in, DC Customs Officials may decide to levy duty. In this case, the request will return to the Unit Approver for duty payment, entry of challan details & resubmission, for verification & approval by authorized officer.

> **Unit Approver will have following status available to him in Raise Query status:**

     v.   *Scenario-I –Where request is not approved for Passed out has not been given by Preventive officer*

- **Forward Query:** Request will go to Unit Maker/CHA and he can make changes in that request and submit it back to unit approver.

- **Query Response:** Request will go back to Authorized Officer for approval.

     vi.   *Scenario-II –When request is approved for Passed out by Preventive officer*

- **Close Request:** In case entire goods are being brought back, unit has to select 'Item Re-Entry Type' as 'Complete' & select request status as 'Close Request'. Once unit approver selects close request & submits, this request moves to Authorized officer.

- **Forward to Entity Maker:** Request moves to Unit Maker/CHA and he can make changes in that request and submit it back to unit approver.

- **Request Extension:** If the unit is not able to bring the goods back to SEZ within 120 days of removal, request for extension of the time period may be submitted. In this case, the unit has to select the status as 'Request Extension' & specify the 'Reason for Extension' & the proposed extension date in the Temporary Removal Request. Upon submission of request for extension of the time required for return of goods, the request will move to Customs Department (Authorized Officer & Specified Officer) for reviewing and approving the request.

- **Request Reentry:** If goods are being brought into the SEZ in partial quantity, unit has to select 'Item Re-Entry Type' as 'Partial' & select request status as 'Request Re-entry', indicating that remaining goods will be received subsequently.

  Note: - If the unit selects 'Item Re-Entry Type' as 'Complete', request status cannot be selected as 'Request Re entry'.

> **Authorized Officer will have following statuses available to him once unit approver's response is received on the query marked:**

- The Request so created will remain open for 120 days as such goods need to be brought back to SEZ within 120 days of removal or extended time as permitted by the Specified Officer, else duty may be demanded from the unit. The tab of Item Re-Entry details section will be available to the unit while the Goods are being brought back into SEZ. This section/tab will be displayed to the unit when the Temporary Removal request returns to the unit after Goods are 'Passed Out' of the zone by the Authorized Officer.

➢ In this section, details of the items which had been sent out are auto populated. The unit will have to enter the quantity of goods that are being brought into the zone. The unit may either bring in the entire quantity of goods which had been sent out at once or may bring in the goods incrementally in partial quantities. The 'Type of Re-Entry' can be selected as 'Partial' if the goods are being brought back into the SEZ in partial quantities else as 'Complete' if the unit brings in the entire quantity of goods.

➢ There are various scenarios to unit approver if the authorized officer gives a passed out approval to a temporary removal. The request will come to unit approver's inbox for giving/filling Goods Reentry details. The options available to unit approver are Close Request, Forward to entity maker, Request Extension, Request reentry. In case entire goods are being brought back, unit has to select 'Item Re-Entry Type' as 'Complete' & select request status as 'Close Request'. Once unit approver selects close request & submits, this request moves to Authorized officer. If the unit is not able to bring the goods back to SEZ within 120 days of removal, request for extension of the time period may be submitted. In this case, the unit has to select the status as 'Request Extension' & specify the 'Reason for Extension' & the proposed extension date in the Temporary Removal Request. Upon submission of request for extension of the time required for return of goods, the request will move to Customs Department (Authorised Officer & Specified Officer) for reviewing and approving the request. If goods are being brought into the SEZ in partial quantity, unit has to select 'Item Re-Entry Type' as 'Partial & select request status as 'Request Re-entry', indicating that remaining goods will be received subsequently.

➢ In case the Authorized Officer finds everything to be in order, he shall approve the Request and update the status of the same in SEZ Online system. Further, the Authorized officer shall affix his signature and stamp on the physical copies of the Challan If the Unit had selected status as 'Close Request', & the authorised officer approves the same, the Temporary Removal Request gets closed in SEZ Online System. If the Unit had selected the status as 'Request Extension & the DC Customs officials approves it, the Temporary Removal Request moves back to Unit Approver for Intimation of arrival of Goods into SEZ in future. If the Unit had selected the status as 'Request Re-Entry' & the Authorised officer approves it, the Temporary Removal Request moves back to Unit Approver for Intimation of arrival of remaining quantity of goods into SEZ. However, while processing the Request, if the Authorised Officer finds a discrepancy or needs a clarification, he might 'Raise Query' to the unit electronically, asking for clarification.

Scenario 1: Forward workflow

Scenario 2: Backward workflow

For complete set of statuses and workflow scenarios, kindly refer the embedded excel sheet.

6 PAYMENT OF TRANSACTION

Presently in the SOS system, users are not charged for Sub-contracting transactions. If Sub-contracting is made a chargeable transaction then users will have to follow the following steps:

➢ On signing the Digital Signature Certificate on the Confirmation Screen, Entity Approver will be asked to make a payment of transaction charge.

➢ User has to avail Account deposit scheme for the purpose of payment of transaction charges. Payment has to be made to this account by Entity Approver user. Entity Approver user can top-up any amount to this account. The payment to this account can be made either through Cheque or Demand draft or through online payment gateway.

➢ When Entity Approver selects a mode of payment and clicks on "Pay" and then on "Confirm" option, request gets submitted to the Customs Assessor. The message "Request submitted successfully" is displayed to the user.

➢ For more information regarding payment process/steps, kindly refer the manual for "SEZ Online - Payments".

7 PRINTING OF TEMPORARY REMOVAL THROUGH SEZ ONLINE SYSTEM

After submitting the Temporary removal document to Customs, the Unit/Customs user can take the print-out of the request even after the workflow of the request has ended.

SEZ Online application provides the facility to user to take print-out of Original, Duplicate and Triplicate copies. On clicking the PRINT button in the User Interface, user is provided with a dialog box which contains checkboxes for the above mentioned print copies. Depending upon the checkboxes selected, the print for those copies will be shown.

A. User can take the print-out of a request either from the Inbox or from the Search Request screen. To take the print-out from the Inbox, the request has to be present in the Inbox of the user. User has to open the request from his Inbox and then click on the PRINT button shown at the bottom of the screen. To take the print-out from Search Request screen, the user has to search the request by entering either its request ID of selecting the type of transaction (i.e. "Temporary removal"). Then after the request is found, user has to open the request by clicking on the PRINT button shown at the bottom of the screen.

User is allowed to take the print-out of the request, once the request is submitted to the Customs. However, in the case where the request is pending at Unit side for query resolution, the PRINT button will not be shown to the user (Unit as well as Customs).

Steps to take the print-out:
i. Open the request either from Inbox or Search Request screen
ii. Click on the PRINT button
iii. Select the copies as per need and click on OK. The Print Preview screen will be shown
iv. Go to Print Preview and Select portrait mode
v. Go to page settings and select: (a) Page Size as Legal and (b) Zoom as "Shrink to fit"
vi. Keep page header and footer blank
vii. Keep page margins as 0.2 inches
viii. Click on PRINT button
ix. Only the copies selected will be shown in the print preview screen
x. Print the copies

Fig: Copies Page Print

Fig: Confirmation Page

B. Printing Trial copy before submitting the Temporary removal form to Customs

In order to enable the user to check if the details entered in the Temporary removal is correct, a facility has been provided in the SEZ Online system to take a Trial copy of the Temporary removal.

i. Print from the Confirmation screen

As the unit maker or CHA user submits the Temporary removal to the Unit approver or as the unit approver submits the Temporary removal to preventive officer, a confirmation screen is displayed to the user. On the confirmation screen, there is a button called 'Print Trial' to enable printing the trial copy of the Temporary removal. The user may take a print of the Trial copy from the Confirmation page of the Temporary removal (before confirming submission of the Temporary removal) and check if the details of the Temporary removal are correct. After checking the same, the user may click on the 'Confirm' button for submission of the Temporary removal.

Fig: Print Page