

**Circular No. 25/2024-Customs**

F.No. 450/28/2016-Cus-IV  
Government of India  
Ministry of Finance, Department of Revenue  
(Central Board of Indirect Taxes & Customs)

North Block, New Delhi.  
Dated: 21<sup>st</sup> of November, 2024

To

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)  
All Principal Chief Commissioners/Chief Commissioners of Customs & Central Tax  
All Principal Commissioners/Commissioners of Customs/Customs (Preventive)  
All Principal Director Generals/ Director Generals under CBIC

**Subject: Implementation of automation in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 – reg.**


Madam/Sir,

Reference is drawn to the Circular No. 04/2022-Customs dated 27.02.2022 on implementing automation in the IGCR Rules, 2017 which have been subsequently superseded by IGCRS Rules, 2022.

2. Representations have been received regarding difficulties in filing of the monthly returns on the IGCR portal.
3. Considering the request of stakeholders, Board has decided to permit the importers who are facing difficulties on electronic filing of their IGCR-3 monthly statement, may do so manually before jurisdictional officers till 31.01.2025. The monthly statement is to be filed online from the month of February 2025.
4. Further, an excel utility will be made available by DG Systems, CBIC by 15<sup>th</sup> December 2024 for filing IGCR-3 monthly statement. The importers are encouraged to make use of the same to file their IGCR3/IGCR 3A statements electronically for present and past periods. The same may be completed latest by 31<sup>st</sup> January 2025.
5. Suitable Public Notice etc. may kindly be issued for guidance. Any difficulties faced or doubts arising in the implementation of this Circular may please be brought to the notice of Board.

The Hindi version follows.

Yours faithfully,

  
(R. Ananth)  
Director (Customs)