

**A STUDY ON IMPORT AND EXPORT DOCUMENTATION AND
PROCEDURES IN INDIA**

Project report submitted in partial fulfillment of the requirement for the award
of degree of

MASTER OF BUSINESS ADMINISTRATION

IN

**INTERNATIONAL TRANSPORTATION AND LOGISTICS
MANAGEMENT**

SUBMITTED BY

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DECLARATION

I, **Amal P Aravind**, declare that this project report titled “A STUDY ON IMPORT AND EXPORT DOCUMENTATION AND PROCEDURES IN INDIA” is submitted to Indian Maritime University, Cochin in partial fulfilment of the requirement for the award of **MASTER OF BUSINESS ADMINISTRATION (INTERNATIONAL TRANSPORTATION AND LOGISTICS MANAGEMENT)** during the academic year 2020-2022.

All the information in this document has been obtained to use only for academic purpose and is presented in accordance with academic rule and conduct under the guidance of **Dr Yogamala H. L**

I also declare that this report has not been submitted in full or part thereof, to any other university or institution for the award of any degree or diploma.

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CERTIFICATE

This is to certify that the MBA project report entitled “**A STUDY ON IMPORT AND EXPORT DOCUMENTATION AND PROCEDURES IN INDIA**” is a bonafide work done by **Amal P Aravind** and is submitted in the fourth semester of MBA International Transportation and Logistics Management. It is also certified that the above work has not previously formed the basis of the award of any degree, diploma, fellowship or other similar titles and it is an independent work done by the candidate.

Dr. YOGAMALA H. L

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TABLE OF CONTENTS

CHAPTER NO.	TITLE	PAGE NO.
1	INTRODUCTION	6
	1.1 INTRODUCTION TO IMPORT-EXPORT DOCUMENTATION	7-9
	1.2 IMPORT-EXPORT DOCUMENTATION PARADIGM SHIFT	9-10
	1.3 OBJECTIVES	10
	1.4 RESEARCH PROBLEMS	10-11
	1.5 IMPORTANCE OF THE STUDY	11
	1.6 LIMITATIONS OF THE STUDY	11
	1.7 RESEARCH DESIGN	11-12
	1.8 DATA AND METHODS	12
	1.9 CONCEPTS	12
2	REVIEW OF LITERATURE	13-16
3	PROFILE OF THE STUDY	17-19
	3.1 CURRENT SCENARIO OF EXPORT AND IMPORT	19-20
4	EXPORT-IMPORT DOCUMENTATION AND PROCEDURES	21-48
	4.1 EXPORT DOCUMENTS	22-31
	4.2 EXPORT PROCEDURES	32-38
	4.3 IMPORT DOCUMENTS	39-40
	4.4 IMPORT PROCEDURES	40-42
	4.5 INDIA'S IMPORT DOCUMENT REQUIREMENTS	42-43
	4.6 INCOTERMS	43-48

5	CONCLUSIONS AND SUGGESTIONS	49-50
	5.1 CONCLUSIONS	50
	5.2 SUGGESTIONS	50
	BIBLIOGRAPHY	51
	ANNEXURES	52-57

CHAPTER – 1

INTRODUCTION

1.1 INTRODUCTION TO IMPORT AND EXPORT DOCUMENTATION

The current research looks into India's import-export documents and procedures. All relevant documents for export and import are prepared as part of the export-import documentation. To conduct international trade efficiently, several documents are required. This project will go over the necessary documentation and procedures for dealing with international trade.

All international commerce dealings revolve around documentation. It gives buyers and sellers an accounting record, shipping and/or logistics firms instructions on how to handle freight, export and import countries regulatory compliance, census and taxation data, and banks instructions and accounting tools for collecting and disbursing payments.

The term "document" is derived from the Latin word "documentum," which means "official paper." It also has the connotations of "proof" and "evidence: As a result, a document is a legal document that acts as proof or evidence. A document can be used for a variety of purposes in international trade, including proof of ownership of a shipment (negotiable bill of lading), evidence of the particulars of a sale (commercial invoice), proof or evidence of the country of origin of goods (certificate of origin), proof of insurance coverage (insurance certificate or document), and reassurance of the quality or quantity of goods in a shipment (the inspection certificate).

Recently, the definition of document as "official paper" has been expanded to include non-paper proof or evidence, such as faxes and pure electronic transmissions that are never actually printed. Different forms of the term have distinct meanings in international trade:

Document means an individual document or form.

"The documents" or "the document package" means a grouping of individual documents that are required for the export or import of a particular shipment of goods or for a particular banking transaction.

"Documentary" refers to documents that serve as the foundation for the parties to a transaction to complete some agreed-upon action or condition. A "documentary credit" is the formal word for a "letter of credit" in banking since the buyer, seller, and banks all rely on documentary evidence to verify that an agreement has been properly completed before payment is made.

Document plays an important role to each party involved in international trade.

To The Exporter: Documents serve as an accounting record of a transaction, a receipt for items transported, a means of export clearance, and information and instructions to a large number of people.

To the Importer: Documents serve as an accounting record of a transaction, as well as reassurance that the products requested are the commodities shipped and the means of clearing goods through customs in the destination country.

Shipping company and Freight Forwarder: Documents include an accounting record of the transaction, instructions on where and how to ship the products, and a statement with shipping instructions.

To the Banks: Instructions and accounting tools for collecting and disbursing payments are provided in documents.

To the country of export and its regulatory agencies: Documents serve as confirmation of right to export, as well as statistical and census data on the items exported and an accounting tool for calculating tariffs and fees.

To the country of Import and its regulatory agencies: Documents give verification of the right to import, statistical and census information about the

items imported, evidence that the goods imported will not impair the citizens' health and safety, and an accounting tool for calculating customs and fees.

All of the Above: Throughout the transaction, documents give proof of ownership of items at any time and in any location.

The trade procedure starts with a proforma invoice and ends with document agreements with banks for payment of export deals. Documents are the soul of all international commerce operations, fulfilling both commercial and legal needs. Customs and Excise Officials, Shipping Companies, Freight Forwarders, Banks, Insurance Companies, Quality Control and Pre-Shipments Inspection Agencies, Chambers of Commerce, ECGC, and others are all involved in the process of international trade paperwork. Exporters and importers must prepare carefully and take great care while preparing this paperwork, or the exporter may have difficulties in negotiating payment documents.

1.2 IMPORT AND EXPORT DOCUMENTATION PARADIGM SHIFTS

There are going to be a variety of challenges relating to the content, form, and presentation of documentation in international trade because there are so many documents, issuers of documents, documentary requirements, different nations, distinct languages, unique laws, and the involvement of money.

Exporters, importers, export and import authorities, and the various service providers to the international trade sector have all been transformed by e-commerce. The practices for processing documents were strongly rooted in the nineteenth century until just five years ago. Thousands of stakeholders who relied on the spread of red tape interpreted and enforced each country's specific set of legislation and documentation requirements. The key was paper. Some countries, such as Columbia, demanded 24 to 36 copies of particular import documents so

that each of the government's offices, bureaus, and commissions had their own set of files.

International air freight, fax machines, PCs, the Internet, and wireless communication have all arrived at the same time as political and social shifts toward regionalization and globalization, forcing traditionally slow-to-change governments, customs authorities, and businesses into the twenty-first century. Several of these developments could result in major paperwork reductions and time and money savings for the clever international exporter and importer (most notably, the electronic filing of standardized export/import documents).

Documentation is a time-consuming task that must be carefully prepared in order to minimize mistakes and ensure smooth trading. Both the importer and the exporter must prepare numerous documentations in accordance with the law. Parties may appoint Clearing House Agents and Freight Forwarders who specialize in international trade to avoid errors and save time.

1.3 OBJECTIVES

The main objective of the study is to analyze:

- To understand the documentation process of import and export with reference to India
- To study the various documents relating to export and import.
- To study about the document required for import and export in Pre-shipment and Post-shipment.

1.4 RESEARCH PROBLEM

- i. It is appreciated that the Indian government considers the foreign trade seriously but whatever initiative India is taking is not comprehensive
- ii. Time involved in processing document is still not advanced.
Hence, non-comparative approach to export and import.

1.5 IMPORTANCE OF THE STUDY

Moving goods across international borders necessitates compliance with several economic, transportation, and regulatory regulations. Each country has its own set of rules and regulations that govern international trade. An exporting corporation must maintain and satisfy many documentation needs in order to comply with all of the norms and regulations of other nations. The documentation technique varies depending on the type of commodities, production process, industry, and country to which the items are being exported. Inefficiency in meeting these requirements frequently results in unneeded delays and costs. Preparation of transportation and regulatory paperwork, uncertain customs procedures, and overzealous cargo inspection are all sources of significant inefficiencies. We need to know how much these factors increase the expenses of doing business across borders and how they affect trade growth. As a result, a thorough examination of the methods and processes involved in India's trade is required. Estimating the time and costs of procedures and processes would also assist policymakers and other stakeholders in improving regional and global commerce.

1.6 LIMITATIONS OF THE STUDY

- i. This research is entirely based on secondary data.
- ii. Time constraint is a limitation to this study.
- iii. This research is limited to the study about export-import procedures with reference to India.

1.7 RESEARCH DESIGN

The project is a study into the documentation and procedures for import and export in India. The research focuses on different sorts of paperwork, exporter and importer responsibilities, freight forwarder and clearing agency roles, and International Commercial Trade Terms (INCOTERMS). In the research process,

secondary data is mostly utilized. The study is documented with flowcharts, tables, and other visual aids.

1.8 DATA AND METHODS

All data related to the study has been taken from secondary sources such as newspaper articles, journals, books.

1.9 CONCEPT AND OPERATIONAL

- **Consignee**

The consignee is the entity that is financially liable (the buyer) for the reception of a shipment in a carriage contract. In most cases, but not always. The receiver and the consignee are the same person.

- **Consignor**

In a contract of carriage, the consignor is the person who sends a shipment to be transported by land, sea, or air. Some carriers, such as national postal entities, use the terms "sender" or "shipper," but the proper and technical term "consignor" will normally be used in the event of a legal disagreement.

- **Clearing Agent**

A clearing agent is a person who provides any service, directly or indirectly, related to clearing and forwarding activities in any manner to another person, including a consignment agent.

- **Freight Forwarder**

A freight forwarder is a company that organizes the safe, efficient, and cost-effective transportation of commodities on behalf of importers, exporters, or other businesses.

CHAPTER-2
REVIEW OF LITERATURE

The previous studies carried out by the researcher in this field are shown in the review of literature to get insight into the scope of research. By referring to theories, reports, records, and other information from previous studies, the study problem can be better understood and made more particular.

2.1 REVIEW OF LITERATURE

The quality of the documentation supporting the transaction is one of the problems in an export country, according to Thomas (1994). A mistake in spelling, execution, terminology, or copy count may create significant delays in receiving clearance and will necessitate additional costs to finish the procedure. " Many would-be exporters are hesitant to do so because of the possible problems associated with export documentation. While the procedure is complex and has a high learning curve, it may be simplified and the inherent impediments removed with the appropriate approach and support from numerous resources. The exporter will need to know the language, the quantity of copies, the required signatories, the format, notarization, consularization, and the shipping instructions, in addition to the specific papers.

A study by the Asia-Pacific Research and Training Network on Trade on Import Export Procedures and Processes in China found that trade facilitation processes in China are comparatively efficient. In China, the number of documents involved is significant, but given information technology and the frequency with which these procedures are performed, this does not appear to be a worry for businesses. The number of documents, on the other hand, increases the likelihood of errors and, as a result, the denial of an application. Reducing the quantity of paperwork may encourage businesses to undertake inspection and customs clearance on their own, perhaps eliminating the need for a broker.

According to the Asia-Pacific Research and Training Network on Trade's Analysis of Trade Processes and Procedures, India has to implement a

comprehensive policy to eliminate redundant trade processes and procedures in order to improve economic efficiency and lower trade costs. Moving goods across borders would necessitate the fulfilment of numerous commercial, transportation, and regulatory constraints. Complying with these rules inefficiently would result in extra delays and costs.

The trade barriers such as standards, customs documentations, absence of testing facilities, transportation, etc. are some of the common barriers found in this study. Trade liberalization is important, but sometimes it is not adequate enough to enhance country's trade. Therefore, trade facilitation can complement that effort.

According to Shantanu, exporters must ship tonnes of documents to government agencies, including letter of credit, copy of proof of advance payment, print-out of application form, foreign inbound remittance certificate, and so on. These records would reach 25,000 pages per month if they were all combined, never mind that they would end up collecting dust in storage rooms.

According to the Economic Times, India has slid further in the World Bank's 'Ease of Doing Business' report, ranking 142 out of 189 nations as of June 1, down from 134 the previous year. The World Bank Group devised an index called the ease of doing business index. Higher rankings (lower numerical values) reflect better, usually simpler, business regulations and greater property rights safeguards.

According to the World Bank, exporting a normal container of products in India requires seven paperwork, takes 17.1 days, and costs \$1332; India ranks 126 out of 189 economies in terms of ease of cross-border trade. The indicators reported for India are based on a set of specific predefined stages for trading a standard shipment of goods by ocean transport associated time and cost along with the required documents. The indicators for India are based on a set of specified

processes for trading a conventional shipment of products via ocean transport, including time and cost, as well as the necessary documentation. Government of India (2015) stated that trade facilitation is a top priority for the government in order to reduce transaction costs and time, making Indian exports more competitive. The numerous provisions of the FTP and government measures aimed at trade facilitation are gathered in this chapter for the benefit of import and export trade stakeholders.

essDOCS, a leading enabler of paperless trade, was given a contract to develop and deploy a document preparation (Doc Prep) solution for BHP Billiton's marketing unit. BHP Billiton marketing decided it needed a standardized Doc Prepare solution after implementing a single instance of SAP across 21 of its offices in 14 countries to support varied trades ranging from iron ore, coal, and copper to uranium. The system will also include a gateway for BHP Billiton's customers to receive and download paper documents, as well as seamless integration with essDOCS' patented electronic bill of lading solution, allowing for totally paperless eDoc and data interchange with customers and Various bill of lading options, cargo manifest, packing list, commercial invoice, shipping instructions, exporter declaration, document presentation form, and various certificates such as certificate of analysis, certificate of weight, beneficiary certificate, and more are among the documents created in the solution for BHP Billiton marketing. Documents can be printed on paper or stored electronically.

CHAPTER – 3
PROFILE OF THE STUDY

This study examines the numerous paperwork and procedures for exporting and importing cargo. Export paperwork is critical in international marketing since it allows for the smooth flow of goods and money across national borders. Every cargo is accompanied by a number of paperwork. These forms must be filled out completely and accurately. However, export documentation is complicated since there are many forms to fill out and a significant number of authorities to whom the required documents must be filed. Furthermore, the paperwork necessary vary by nation; incorrect documents may result in items not being delivered to the importer. You may receive the correct documents after some time, but you may have to pay storage fees in the meantime. More important, the importer will think twice before importing from the same exporter.

It is therefore advisable to seek the assistance of shipping and forwarding brokers, who will procure and carefully fill out the necessary documentation, as well as arrange transportation. However, every exporter should be well-versed in export documentation and procedures. A consignment agent is a person who engages in delivering any service, either directly or indirectly, associated with the clearing and waste processes in any manner to another person. The clearing agent at the consignee's location will proceed with the relevant documentation and take delivery of the cargo once it arrives at the port/CFS.

Cargo movements to an international destination are usually handled by freight forwarders. They are also known as international freight forwarders since they have the skills to create and process documentation as well as undertake related services for foreign shipments. The commercial invoice, shipper's export declaration, bill of lading, and other documents required by the carrier or country of export, import, or transshipment are some of the common documents checked by a freight forwarder. Much of this data is now processed without the use of paper.

The various documents involved in import and export procedure are

- I. Commercial Invoice
- II. Packing list
- III. Certification of inspection quality control (where required)
- IV. Bill of lading Combined Transportation Documentation
- V. Shipping Advice
- VI. Certificate of origin
- VII. Insurance Certificate/Policy (In case of CIF export sales contract)
- VIII. Bill of Exchange.
- IX. Proforma invoice
- X. Intimation for Inspection
- XI. Shipping Instructions
- XII. Insurance Declaration
- XIII. Shipping Orders
- XIV. Mate's Receipt
- XV. Application for Certificate of Origin
- XVI. Letter to the Bank for Collection/Negotiation of Documents
- XVII. Shipping Bill/ Bill of Export

3.1 CURRENT SCENARIO OF EXPORT AND IMPORT

The world economy is facing a Covid19 pandemic. The global economic outlook was uncertain, as the debt-fueled development of the previous decade reached its limitations in both developed and emerging countries. The coronavirus epidemic has hastened and amplified the looming calamity. Even in countries with a large domestic market, such as India, strong development can be maintained through an export-oriented policy. The Export Preparedness Index (EPI) 2020 analyses the export ecology of Indian states and union territories, concluding that national-level EPI policies are insufficient to boost exports, and that efforts should begin

with enhancing domestic market competition. Poor trade support, lack of infrastructure, lack of financial facility, and low credit facility are some of the obstacles inhibiting export readiness in many states. There is a lot of opportunity for improvement in R&D infrastructure across the country, according to the index, and this is one of the country's largest concerns because regional variations in R&D infrastructure are wide.

Given the changing nature of globalization, which is likely to reward high-quality products and innovation, India's cost competitiveness may not be enough to establish itself in the global economy, and modest improvements in R&D infrastructure would be very profitable in the long run. As India embarks on a path of self-sufficiency and export expansion in these difficult times, states must take the reins and adapt their efforts to emerging globalization trends. The EPI 2020 can serve as a guide for sub-national governments in developing enabling frameworks and removing bottlenecks in their respective export sectors.

Under the current FTP (foreign trade policies), the government has significantly increased its expenditure and focus on export promotion schemes. As a result, Indian exporters have become heavily reliant on subsidies and incentives under these schemes for growth, rather than focusing on improving their native capabilities. The World Trade Organization declared that Indian export promotion schemes violate global trade laws. Commerce Minister Piyush Goyal has suggested that exporters should quit relying on subsidies and develop self-reliance on multiple occasions. The Prime Minister's ATMA NIRBHAR BHARAT initiative is a clear indication of the government's desire to push Indian industry toward self-sufficiency and capability growth in the coming years. The government has no alternative but to continue with the schemes in the wake of the pandemic, including the much-debated Merchandise Exports from India Schemes (MEIES).

CHAPTER 4

EXPORT-IMPORT DOCUMENTATION

AND PROCEDURES

4.1 EXPORT DOCUMENTS

In more ways than one, an export trade transaction differs from a domestic trading transaction. One of the most significant variations between the two arises on account of the much more intensive documentation work. The pre- and post-shipment documents are described below.

4.1.1 DOCUMENTS RELATING TO GOODS

1. INVOICE

When the buyer is ready to acquire the items, he will request an invoice, which is generated by an exporter and given to the importer for necessary acceptance.

There are three different kinds of invoices:

- a) **Commercial invoice:** It is a document produced by a goods seller asserting his claim for the value of the items listed therein; it includes the description of the commodities, the agreed-upon unit price, and the total amount to be paid. The exporter prepares it after the execution of export order giving details about the goods shipped.

Contents of commercial invoice:

- Name and address of the exporter
- Name and address of the consignee
- Name and the number of the vessel or flight
- Name of the port of loading
- Name of the port of discharge and final destination
- Invoice number and date
- Exporter's reference number
- Name of the country of origin of goods
- Buyer's reference number and date
- Terms of delivery and payment
- Marks and container number

- Number and packing description
- Description of goods giving details of quantity, rate and total amount in terms of internationally accepted price quotation
- Signature of the exporter with date

b) Consular invoice: It is the certification of an international shipment of goods by a Consul or government authority. It guarantees that the exporter's trade paper is in good order and that the items being sent do not contravene any trade restrictions. The document is written in the language used by the importing country to ensure that customs officials can read and understand it and includes a seal confirming that it is official. Such documents may be required for some imports and can be recommended in other cases.

c) Customs invoice: It is used to specify a format for customs agents to use in determining the value and other information required by the importing country's authorities.

2. PACKING LIST

It displays the contents of each parcel/shipment in detail. It is far more thorough and informative than a conventional domestic packing list; it itemizes the contents of each individual package and specifies the type of packaging, such as box, crate, drum, or carton; both commercial stationers and freight forwarders sell packing forms. The exporter prepares the packing list to facilitate the buyer to check the shipment.

3. CERTIFICATE OF ORIGIN

A certificate of origin is required by importers in various countries, without which clearance to import is denied. It is a printed document used in international trade that is filled by the exporter or his agent and approved by an issuing body, attesting that the items in a specific country are genuine. The origin refers to the country where the items were created, not the place from which they were shipped. The certificate is required by customs when goods arrive in the importer's country in order for preferential tariffs to be granted. Certain countries grant preferential tariff treatment to Indian-made and imported goods. In this scenario, the importer must request this document from the exporter in order to claim preferential tariffs. The certificate of origin states that the goods were manufactured in the country whose name appears on the certificate. Certificate of origin is required when:

- a) At the time of importation, the goods producing country is subject to advantageous tariff rates in the foreign market.
- b) Importing items from the country of origin is prohibited.

4. COMBINED CERTIFICATE OF ORIGIN AND VALUE

This document is applicable to commonwealth countries only. This document certifies not only the origin of goods but also the value of goods.

4.1.2 DOCUMENTS RELATED TO SHIPMENT

1) SHIPPING BILL

The principal customs document required by customs authorities for granting approval for the transfer of goods is the shipping bill. Only once the shipping bill

has been duly stamped, i.e., approved by customs, can the shipment have moved into the dock area. In most cases, a shipping bill is prepared in five copies:

- Customs copy.
- Drawback copy
- Export promotions copy.
- Port trust copy
- Exporter's copy

Types of shipping bill

- Manual Shipping Bill
- Computer's generating EDI Shipping bill

A. Manual shipping bill

In the prescribed format, it will be prepared in quadruplicate and two additional copies. It includes the exporter's name and address, invoice number and date, shipping bill number, package number and description, and more. Goods quantity, weight, and value Name of the vessel in which the commodities will be delivered, country of destination, total duty amount, port of discharge, and any other relevant information. The customs agent will fill it out, and both the exporter and the customs agent will sign it. This document is used for exporting goods customs clearance. After customs clearance, the shipment bill will be numbered, stamped, and signed by a customs official with "allow export" authority. After this only custom agents will allow goods to be cleared.

B. Computer's generating EDI Shipping bill

It also provides the same information as a manual customs shipping bill issued through an online EDI (Electronic Data Interchange) system. With "Let export" approval, the CHA (Customs House Agent) and a customs official will sign this.

The shipping bill used when items are manufactured in India and drawback duty is authorized is known as the drawback shipping bill.

2) MATE'S RECEIPT

The Commanding Officer of the ship issues a mate's receipt when the cargo is loaded onto the ship. The receipt of the mate is prima facie proof that commodities have been placed into the vessel. The receipt of the mate is first given to the Port Trust Authorities. The exporter or his agent obtains the mate's receipt from the Port Trust Authorities after paying all port dues. The reception of the mate is freely transferable. To obtain the bill of lading, it must be given to the shipping company. The mate's receipt is used to create the bill of lading. It contains details relating to:

- Description of packages
- Condition of goods / packages loaded on vessel.
- Name of the vessel
- Date of loading
- Port of delivery
- Name of the address of the shipper exporter
- Name and address of the importer/consignment
- Other required details

Importance of Mate's receipt

- Enables the exporter's agent to pay port trust fees. The agent gets the mate's receipt and delivers it to the customs preventative officer after paying the port dues.

- Enables the exporter's shipping agent to show the mate's receipt to the customs preventative officer in order for the certificate of shipment of all copies of the shipping bill and other documents to be recorded.

3) BILL OF LADING

The bill of lading is a document issued by a shipping company or agent acknowledging the receipt of goods on board a vessel and promising to deliver the goods to the consignee or his order in the same order and condition as received, provided that all freight and other charges specified in the bill have been paid in full. It is the only evidence to file a claim against the shipping company in the event of non-delivery, defective delivery or short delivery of goods at the destination. It is also a title to the goods document that can be freely transferred by endorsement and delivery.

The following information can be found on the bill of lading.

- a. The name of the company
- b. The name and address of the shipper/ exporter
- c. The name and address of the importer/ shipper
- d. The name of the ship
- e. Voyage number and date
- f. The name of the ports of the shipment and discharge
- g. Quality, quantity, marks and other description
- h. The number of packages
- i. Whether freight paid or payable
- j. The number of originals issued.
- k. The date of loading goods on the ship
- l. The signature of the issuing authority

4) CERTIFICATE OF MEASUREMENT

Freight can be charged in two ways: by weight or by measurement. When freight is calculated based on weight, the exporter's claimed weight is accepted. The exporter, on the other hand, can obtain a certificate of measurement from the Indian Chamber of Commerce or any other certified institution and provide it to the shipping firm for freight computation. The certificate includes information such as the vessel's name, destination port, description of commodities, length, breadth, quantity, depth, and other dimensions of the packages.

4.1.3 DOCUMENTS RELATED TO PAYMENT

1. LETTER OF CREDIT

A letter of credit is a crucial tool for obtaining payment for exports. The letter of credit established by the importer must include all relevant data that protect both the importer and the exporter's interests. Let's look at what a letter of credit should include in order to protect the exporter's interests. This is merely an illustrative list.

Contents of letter of credit

- Name and address of the bank establishing the letter of credit.
- Letter of credit number and date
- The letter of credit is irrevocable.
- Date of expiry and place of expiry
- Value of the credit
- Product details to be shipped.
- Port of loading and discharge
- Mode of transport

- Final date of shipment
- Details of goods to be exported like description of the product, quantity, unit rate, terms of shipment like FOB, CIF etc.
- Tolerance level for both quantity and value
- If L/C is restricted for negotiation
- Reimbursement clause

2. BILL OF EXCHANGE

A bill of exchange is a negotiable instrument that is generated by the seller or exporter and provided to the buyer or importer in international commerce. It legally obligates the buyer to pay the seller an agreed-upon sum of money on a given date, usually upon delivery of goods or on a specific day after receipt of goods (for example, 10 days after receipt of goods).

Bills of exchange are similar to cheques in that they can be drawn on banks and transferred through an endorsement. A bank draft is what a bill of exchange is called when it is issued by a bank; a trade draught is what it is called when it is issued by an individual. The products shipped to the customer, the invoice amount due, the payment due date, and bank details are all listed on a bill of exchange, because the buyer normally pays from his bank to the seller's bank. Following the shipment of goods, the relevant import documentation, as well as a bill of exchange, are sent to the exporter's bank for transmission to the overseas buyer through the buyer's bank. The bill of exchange is drawn in duplicate in the format given.

4.1.4 DOCUMENTS RELATED TO INSPECTION

1. CERTIFICATE OF INSPECTION

It is a document that describes the state of items and confirms that they've been inspected. Some purchases and countries demand it in order to certify to the

specifications of products supplied. This is normally done by a third party with the help of an independent testing agency.

4.1.5 OTHER DOCUMENTS

i. IEC CERTIFICATE

Import – Export Code Certification is a 10-digit code number issued by the DGFT, Ministry of Commerce, and the Government of India. Without an IEC code, no exports or imports will be affected.

ii. WEARING APPAREL SHEET

It is like check list which gives detail regarding the content & design of the garment packed.

iii. AIRWAY BILL

An airway bill, also known as an air consignment note, is a receipt issued by an airline for the carriage of goods. Just as each shipping company has its own bill of lading, each airline has its own airway bill. Airway Bills and Air Consignment Notes are not considered title documents and are not issued in negotiable forms.

iv. INSURANCE CERTIFICATE

A document that specifies the type and amount of insurance coverage that is in effect for a certain shipment. Used to reassure the consignee that the goods are insured against loss or damage while in transit. In some cases, a shipper may provide a document certifying that a consignment was insured under a specific open policy, and that the certificate represents and replaces the open policy, whose conditions are controlling. Because of concerns that such an instrument would not qualify as a "policy" under the letters of credit requirements, it has become standard practice to employ a specific maritime insurance.

v. SHIPPING ADVICE

Shipment Advice is a notification sent by the shipper to the consignee prior to the arrival of goods at their destination, detailing the shipment. The cargo is handed over to the carrier once the export formalities have been completed at the load port by the exporter or his authorized representative. The carrier arranges for the goods to be transported to its final destination using the agreed-upon mode of transportation. After handing over the shipment to the carrier, the supplier (exporter) writes a document detailing the shipment's specifics, including the planning vessel/flight details, the expected time of departure at the port of loading, the expected time of arrival at the destination port, and so on.

- COMMERCIAL INVOICE
- CONSULAR INVOICE
- CUSTOMS INVOICE
- PACKING LIST
- CERTIFICATE OF ORIGIN
- SHIPPING BILL
- MATE'S RECEIPT
- BILL OF LADING
- CERTIFICATE OF MEASUREMENT
- BILL OF EXCHANGE
- LETTER OF CREDIT
- CERTIFICATE OF INSPECTION

EXPORT DOCUMENTS



4.2 EXPORT PROCEDURES

The various steps for export are as follows:

- 1) The first step is to review the export contract and/or letter of credit to confirm that the terms and conditions stated in these documents are the same as those proposed by the exporter or the revisions agreed to afterwards. The exporter acknowledges receipt of these documents by writing to the importer and, if necessary, drawing the importer's attention to any anomalies in the contract/letter of credit terms and conditions.
- 2) If the aforesaid documents are in order, a delivery Note (in duplicate) including the specifications and other information of the order is delivered to the factory for fabrication and dispatch of export cargo to the port of shipping.
- 3) Pre-shipment inspection and Central Excise (clearance): When the items are ready for dispatch, the factory office prepares for the following formalities to be completed. Fill out an application for a pre-shipment and quality control inspection with the export inspection agency. If the products meet the necessary requirements, the export inspection agency will send an inspector to inspect the cargo and provide a certificate of inspection. Following inspection, the consignment is shipped by rail to the destination port and obtaining lorry way bill.
- 4) The Factory office sends documentation to the company's Export department: The manufacturing office creates a "Dispatch advise" and sends it along with the following documents to the Export department:
 - Rail way receipt/lorry way bill
 - AR-4 form (original and duplicate copies)
 - Duplicate copy of delivery note duly signed by factory office. It states that the consignment has been sent to the port town
 - Certificate of inspection

- 5) Arranging Insurance Coverage: Upon receiving these documents, the Export Department submits a marine insurance application to the Insurance Company, requesting that they issue an insurance policy/certificate with suitable risk coverage.
- 6) Instructions to the forwarding agent At the same time, the export department produces a note for the forwarding agency at the port of shipment, detailing the consignment's shipping instructions. The exporter must also provide information on the vessel on which cargo space has been reserved. This note, together with the following documents, is forwarded to the forwarding agent:
- AR-4 Form (original and duplicate copies)
 - Commercial invoice
 - Packing list
 - GR Form (original and duplicate copies)
 - Customs invoice
 - Original letter of credit/ contract
 - Declaration form in triplicate
 - Quality control certificate
 - Purchase memo
 - Railway receipt/ lorry way bill

It is a declaration by the exporter that the value, specifications, and quality description of the items being exported as stated in the shipping bill are accurate and comply with the requirements of the export contract.

- 7) The forwarding agency takes delivery of the consignment from the railway station or from road transport at the port of shipment and arranges for its storage in the warehouse after receiving the paperwork.

- 8) He also starts the process of obtaining custom clearance. For this purpose, the forwarding agency prepares four or five copies of the applicable "shipping bill" and presents it to the exporting departments of the customs house, together with the other documentation mentioned. The customs appraiser evaluates these documents and determines their worth based on the following factors: The value and quantity reported on the shipping bill match the export order/letter of credit. That the formalities regarding exchange control, pre-shipment quality control inspection, and other formalities have been performed. After reviewing the paperwork and determining the value, the customs examiner/appraiser signs the duplicate copy of the shipping bill, instructing the Dock appraiser on the scope of physical assessment of the cargo to be undertaken at the docks. All documentation are returned to the Forwarding Agent, with the exception of the GR form, the original shipping bill, and a copy of the Commercial Invoice, to be provided to the Dock appraiser.
- 9) After receiving the documents from the export department, the forwarding agent presents the Port Trust Document (Port Trust copy of shipping bill) to the port's shed superintendent and obtains a carting order for the export cargo to be transported to the transit shed for physical examination by the deck appraiser. The following is presented to the Dock Appraiser for physical evaluation of the cargo:
- Duplicate, triplicate and export promotion copies of the Shipping bill
 - Commercial invoice
 - Packing list
 - AR-4 form
 - Inspection certificate
 - GR duplicate

10) Obtain Let Export Order

After conducting physical examination records, the dock appraiser signs "Let Export Endorsement" on a duplicate copy of the shipping bill and hands it over to the forwarding agent along with the other documents to be presented to the Customs preventive officer who supervises the cargo loading on board the vessel. On the duplicate copy of the shipping bill, the preventive signs "Let ship" and hands it over to the shipping company's agent. This is the customs' permission for the shipping company to receive the cargo on board the vessel. The captain of the ship issues a "Mate receipt" to the superintendent of the port once the commodities are loaded onto the vessel.

Following that, the forwarding agent pays the port charges and receives the Mate's receipt. He first presents the Mate receipt to the preventive Officer, who records the Certificate of Shipment on all copies of the Shipping Bill, as well as the original and duplicate copies of the AR-4 form, before returning the Export promotion copy, a copy of the Drawback Shipping Bill, and a duplicate AR-4 form to the forwarding agent. The latter then gives the shipping company the mate's receipt and asks them to issue the bill of lading.

11) Documents are sent to the Exporter by the forwarding agent. The forwarding agent transmits the following documents to the exporter after receiving the bill of lading from the shipping company:

- One copy of the commercial invoice duly attested by the customs
- Export promotion copy of the Shipping Hill
- Drawback copy of shipping bill
- Full set of clean on-board bill of lading together with a few non-negotiable copies

- Original letter of credit/ contract order
- Copies of customs invoice
- AR-4 form duplicate and gate pass
- GR form duplicate.

12) Certificate of origin: Upon receiving the above document, the exporter applies to the Chamber of Commerce for a duplicate 'Certificate of Origin.'

13) Shipment advice to importer: The exporter then provides the importer a 'Shipment advisory,' which includes the date of shipment of the consignment by a particular vessel as well as the expected time of arrival (ETA) at the destination port. The following documents were also delivered with the shipment advise so that the importer could begin making plans for the consignment's arrival:

- A non-negotiable copy of the bill of lading
- Commercial invoice
- Packing list
- Customs invoice

14) Presentation of documents to Bank: The exporter presents the following documents to the bank for negotiation/collection:

- Commercial invoice (with required number of copies)
- Certificate of origin (2 copies)
- Custom invoice (with requisite number of copies)
- GR form (duplicate)
- Packing list (with requisite number of copies)
- Full set of clean-on-board of bill of lading plus non-negotiable copies as required)
- Original letter of credit/ export contract

- Additional copies of the Commercial Invoice for certification by the bank
- Bank certificate in the prescribed for in duplicate
- Marine insurance policy/ certificate
- Quality control/ pre-shipment inspection certificate

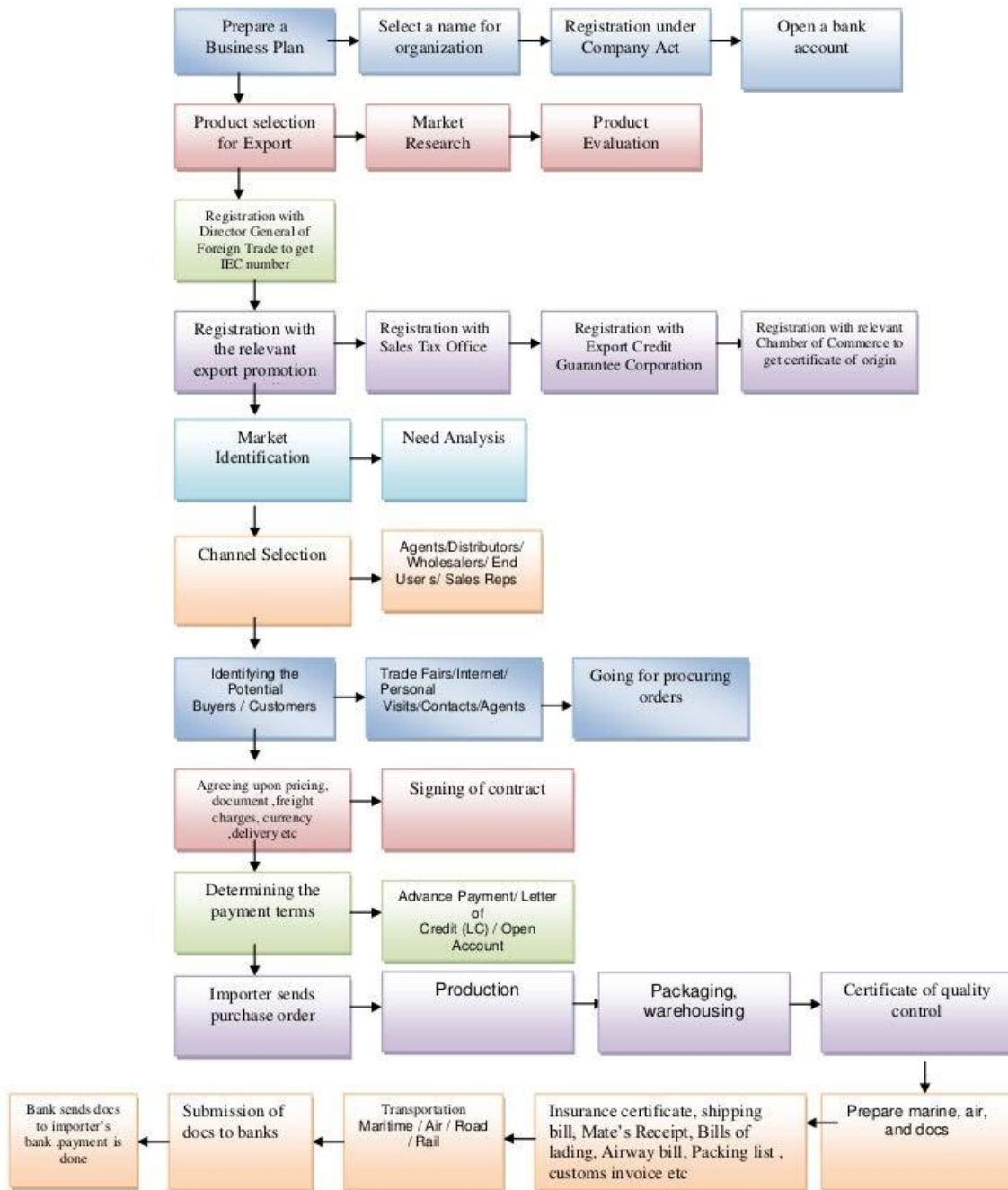
15) These documents are handled in the following order at the bank: The documents are examined in light of the original order's terms and conditions, as well as the letter of credits. The first set of documents is sent to the importer's bank by air mail, followed by the second set of documents by air mail, to ensure that if the first set is lost or delayed, the importer or his bank can still take delivery of the cargo using the second set of documents.

- Commercial invoice
- Customs invoice
- Packing list
- Certificate of origin
- Negotiable bill of lading
- Insurance policy certificate
- Bill of exchange
- Certificate of inspection

16) Exporter claims rebate of central excise and duty drawback

17) The exporter takes measures to obtain an export benefit.

Export procedure flow chart



4.3 IMPORT DOCUMENTS

The following are the documents relating to import:

1. BILL OF ENTRY

A bill of entry is a legal document that describes the products being imported or exported. It is produced for customs assessment by the importer or exporter to ensure that the contents of shipments comply with the law and to determine the taxes, duties, and restrictions that apply to the cargo.

A bill of entry contains a description of the items, including their details and quantity, as well as an estimate of their value. Customs officers reserve the right to check the consignment to determine whether it complies with the bill of entry, and any discrepancies may result in legal action. It can be cleared for sale or transfer once the documentation have been verified and the shipments have been inspected. If a difficulty arises, customs may decide to seize the items.

Wherever the Bill of Entry is filed, it must be submitted in a set, with separate copies for different purposes and different colours.

- Bill of entry for home consumption: is required to be provided when imported goods are cleared after full duty payment for consumption in India. It has a white colour.
- Bill of entry for warehouses: When imported goods are not required immediately by the importer, but must be kept in a warehouse without payment of duty under a bond and cleared later when required on payment of duty, this form must be provided.
- Bill of Entry for Ex-Bonded Clearance: is used to clear products from the warehouse after duty has been paid. At the moment of clearance from the customs port, the products are categorized and appraised. A bill of entry's value and classification are not determined.

2. DELIVERY ORDER

Importers must submit an import declaration in the required bill of entry format, detailing the value of the products they are bringing into the country. This must be submitted along with any import licences and phytosanitary certificates that comply with the PFA (Prevention of Food Adulteration Act; in the case of agricultural products), as well as other papers like sales invoices and freight and insurance certificates. Before being cleared, all products must be inspected.

Visual examination and records of previous imports are used to certify products. As a result, new product importers may experience delays in clearing their products. Depending on the product and the importer's experience, customs clearance can take anywhere from one day to one month. The importer can submit an appeal at the customs office at the port of entry if there is a dispute or the shipment is rejected. A clearance agent should be appointed to speed up the procedure.

4.4 IMPORT PROCEDURES

1) Acceptance of offer and entering into contract

The most important step in international trading is to agree on terms and sign a contract. The exporter will place an export order, which will include information such as the product description, payment method, shipment deadline, and so on. Before engaging into a contract, the importer should contact with relevant agencies and customs to guarantee that the required items may be imported into the nation. If the importer accepts the terms and conditions, the contract will be accepted and a proforma invoice will be sent to confirm the pricing and sales terms. As a confirmation, the importer will give the exporter a purchase order.

2) Request for vessel berthing and unloading the cargo

Once the commodities have been shipped from the exporting country, the importing country's shipping agents must file an Import General Manifest (IGM) with customs within 24 hours of the vessel's arrival. The imported goods is delivered to a customs bonded warehouse near the discharge port. Following that, the shipping line/airline will send the consignee a cargo arrival notice with the specifics of the import consignment.

3) Preparing bill of entry

Bill of entry is the basic document required for import which has to be filed with the customs before 30 days of the expected date of arrival of cargo. It must contain:

- Details of importer's name and address, IEC number, CHA Code Number, port of shipment, particulars of origin of goods and vessel's name.
- Particulars of goods imported with regard to number, quantity, packages, etc.
- Description, classification and value of goods
- Rate and amount of import duty payable
- Currency, weight, freight, insurance, etc
- Details of exporter
- Import license number of importer
- Declaration as to correctness of the information recorded

4) Presenting bill of entry for noting and appraisal

Customs must receive a bill of entry with all appropriate documentation in order to calculate duty. Following the customs procedure, the bill of entry must be presented to the Import Noting Department for noting and then to the appraisal counter.

5) Payment of duty

If the documents pass the appraisal officer's scrutiny, the rate of duty will be stated on the bill of entry, and the appraising officer will issue a 'Examination Order.' The importer has the option of paying the duty and following the procedure.

6) Physical examination and release order

The importer presents the documentation to the Dock Appraiser for physical assessment of the items before collecting the 'Out of Charge' order. The importer or clearing agent can submit the documentation to the Port Manager and pay the required port fees to get the cargo released.

7) Confiscation of goods

If customs authorities discover that the intended import goods are illegal or that the import is in violation of any Act, the import goods may be confiscated.

4.5 INDIA'S IMPORT DOCUMENT REQUIREMENTS

Basic documents

Documents	Originals	Copies
Bill of Lading/ Airway Bill	1	1
Commercial invoice	1	3
Import license	1	3

Special documents (when required)

Document	Originals	Copies
Certificate of origin	1	2
Cleanliness certificate	1	1
Health certificate	1	1
Packing list	1	1
Phytosanitary certificate	1	1
Proforma invoice	1	3
Sanitary certificate	1	2

4.6 INCOTERMS- Terms of shipment

The INCOTERMS (International Commercial Transaction) are a set of globally recognized definitions of international words including FOB, CFR, and CIF developed by the International Chamber of Commerce (ICC) in Paris, France. It specifies the buyer's and seller's responsibilities and liabilities under the trade contract. It is a priceless and cost-effective instrument. Once the exporter and the importer have agreed on commercial terms such as FOB, they can sell or buy FOB without debating who would be liable for freight, cargo insurance, and other expenses and hazards.

Incoterms serve as a collection of international guidelines for the interpretation of international trade. As a result, the uncertainty associated with diverse interpretations of such phrases in different nations can be eliminated or at least greatly reduced. The scope of Incoterms is confined to concerns concerning the rights and obligations of the parties to a sale contract with respect to goods delivery. The amount of identified responsibilities imposed on the parties and the risk distribution between them are dealt with by incoterms.

Some of the incoterms are as follows:

a. EXW- EX WORKS (At the name place)

Ex means "from work," which refers to a seller's factory, mill, or warehouse. EXW applies to items available only at the seller's premise; the buyer is responsible for loading the goods onto a truck or container at the seller's premise, as well as all costs and hazards associated with that. In actuality, it is not uncommon for a seller to load products onto a truck or container without incurring a loading fee. The word EXW is widely used to describe the relationship between manufacturers and exporters (buyers), with the export trade reselling the other trade in terms to overseas purchasers. Some manufacturers use the phrase Ex-Factory, which is synonymous with Ex-works. At the seller's expense, items are delivered by truck, train car, or container to the defined location (depot) of departure, which is commonly the seller's premises, a named railroad station, or a named cargo terminal. The origin point (depot) could be a customs clearance centre or not. The main carriage/freight, cargo insurance, and other costs and hazards are the responsibility of the buyer.

b. FAS- FREE ALONGSIDE SHIP (At named port of origin)

The goods are placed in the dock shed or along the side of the ship, on the dock or lighter, within reach of the ship's loading equipment so that they can be brought aboard at the seller's expense. The loading charge, main carriage/freight, cargo insurance, and other costs are the responsibility of the buyer. In the export quotation, after the term FAS, indicate the port of origin (loading), for example, FAS New York and FAS Bremen. The word FAS is commonly used in break bulk cargoes and by importing countries that use their own vessels.

c. FOB- FREE ON BOARD (At the named port of origin)

The seller is responsible for the delivery of goods on board the vessel at the designated port of origin (Loading). The main carriage/freight, cargo insurance, and other costs and hazards are the responsibility of the buyer. After the

abbreviation FOB, write the port of origin (loading) in the export quotation, for example, FOB Vancouver and FOB Shanghai.

The word FOB is only used for ocean freight per the INCO TERMS 1990 standards; however, many importers and exporters still use it in the air freight industry.

The term FOB Origin refers to the buyer's responsibility for freight as well as other expenses and hazards. FOB destination refers to the seller's responsibility for freight and other risks and costs until the products are delivered to the buyer's premise, which may include import customs clearance and payment of import customs duties and taxes, depending on the buyer and seller's agreement. Avoid using the terms FOB Origin and FOB Destination in international trade because they are not part of INCOTERM.

d. CFR- COST AND FREIGHT (At the named port of destination)

The delivery of goods to named port of destination (discharge) at the seller's expense. Buyer is responsible for the import customs clearance and other costs and risks. Regardless of whether risk is transferred at the point of delivery, the seller is required to enter into a contract for the carriage of the goods until the final destination port. Unless otherwise agreed, the seller is also responsible for all costs associated with offloading at the destination port as a result of the transport contract. It must also clear the products for export rather than import. The vendor or the buyer are not obligated to sign an insurance contract.

e. CIF- COST, INSURANCE, FREIGHT (At named port of destination)

The seller is responsible for cargo insurance and delivery of goods to the designated port of destination (discharge). The import customs clearance and other charges and risks are the responsibility of the buyer.

Indicate the port of destination (discharge) following the term CIF in the export quotation, for example, CIF Pusan and CIF Singapore. The word CIF is only used for maritime freight under the INCOTERMS 1990 standards. In reality, however, many importers and exporters still refer to air freight as CIF.

f. CPT- CARRIAGE PAID TO

The seller pays for the delivery of goods to the designated port of destination (discharge). Buyer is responsible for cargo insurance, customs clearance, payment of customs fees and taxes, as well as other costs and hazards. Indicate the port of destination (discharge) after the abbreviation CPT in the export quotation, for example, CPT Los Angeles and CPT Osaka.

g. CIP- CARRIAGE AND INSURANCE PAID TO

The seller has the same obligations under the CIP Incoterm as under the CPT Incoterm, namely, to hand over the goods to the seller's contracted carrier and to clear the goods for export, with the addition of an obligation to contract for insurance to cover against the buyer's risk/damage to the goods from the place of delivery to, at the very least, the place of destination.

h. DAP- DELIVERED AT PLACE

In contrast to the DPU Incoterm, this Incoterm is typically used when the parties do not want the seller to incur the risk and cost of unloading (see below). The products are deemed delivered to the buyer under the DAP Incoterm when the seller places them at the buyer's disposal on the transportation vehicle, ready for offloading at the place of destination or an agreed point within such place, if any. In contrast to the CPT/CIP Incoterms, the DAP Incoterm considers the delivery and destination locations to be the same. As a result, the seller is responsible for the risk until the items are delivered to the customer at the specified destination.

i. DPU- DELIVERED AT PLACE UNLOADED

The DPU Incoterm is a new feature of the 2020 Incoterms, replacing the DAT Incoterm (Delivered at Terminal) from the 2010 Incoterms, which had superseded the DEQ Incoterm (Delivered ex Quay) from the 2000 Incoterms.

According to the DPU Incoterm, the seller delivers the products to the buyer when the goods are unloaded from the transportation vehicle and placed at the buyer's disposal at the destination or, if applicable, at the specified site within the destination. It's the only Incoterm that says "the seller must discharge the items at the destination." Under the DPU Incoterm, the location of delivery and the place of destination are the same. Consequently, the seller bears the risk until it has unloaded the goods at the place of destination.

j. DDP- DELIVERY DUTY PAID

The goods are considered delivered to the buyer under the DDP Incoterm if they are placed at the buyer's disposal, cleared for import, on the incoming transportation vehicle, ready for unloading at the place of destination or an agreed point within such place, if any. Because it is the only Incoterm that requires import clearance by the seller, the DDP Incoterm places the most obligation on the seller.

INCOTERMS 2020

Point of Delivery and Transfer of Risk



CHAPTER 5
CONCLUSIONS AND SUGGESTIONS

5.1 CONCLUSIONS

This research assisted in identifying the numerous documentations required for the import and export of commodities in India. The initiative also looked into the process of exporting and importing goods into and out of India. According to the report, the number of documents necessary in the trading process is enormous, and numerous agencies must be visited; corporations have grown accustomed to the procedures and believe them to be extremely time-consuming. As a result, exporters and importers need intermediaries that can efficiently manage international trade and generate documents according to specifications.

The export procedure appears to be more time-consuming than the import process since it requires a greater number of documents and involves a big number of middlemen. This implies that exporting takes longer than importing. Only three basic documents are necessary to import goods into India, with extra documentation varying depending on the cargo.

5.2 SUGGESTIONS

The report identified numerous areas where trade facilitation may be improved.

The following are some suggestions:

- Ensure that all trading procedures are computerized and automated.
- Weekend customs clearance is available.
- A single window system should be established for all connected authorities participating in the export and import process.
- Scanning only once to prevent several levels of scrutiny.

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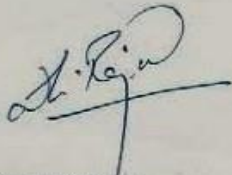

ANNEXURE -II

BILL OF LADING

EVERGREEN LINE A Joint Service Agreement		BILL OF LADING NOT NEGOTIABLE (PRESS CONSIGNED TO ORDER) ORIGINAL	
(1) Shipper/Exporter (complete name and address) SHIPPER DISTRICT SHENZHEN CHINA TEL: 0755- FAX: 0755- 1		(5) Document No 149 371 4	
(2) Consignee (complete name and address) YANTIAN, CHINA TEL: (310) FAX: (310) CELL: (310) 2		(6) Export References (7) Forwarding Agent	
(3) Notify Party (complete name and address) SAME AS CONSIGNEE 3		(8) Point and Country of Origin (for the Merchant's reference only) (9) Also Notify Party (complete name and address)	
(12) Pre-carriage by EVER EAGLE 1116-144E LOS ANGELES, CA		(13) Place of Receipt/Date YANTIAN, CHINA (14) Place of Loading YANTIAN, CHINA (15) Place of Delivery LOS ANGELES, CA 5	
Particulars furnished by the Merchant			
(16) Container No. and Seal No. CONTAINER NO./SEAL NO. HMCU9132435/40H/EMC1 N/M		(17) Quantity and Kind of Packages 959/ 1 X 40H 875 CTNS (HI-CUBE) PILLOW CERAMIC POT MOBILE PHONE CASE THIS SHIPMENT CONTAINS NO WOOD PACKING MATERIALS *EMAIL: "OCEAN FREIGHT PREPAID AT HONG KONG" SHIPPER'S LOAD & COUNT 875 CARTONS	
(22) TOTAL NUMBER OF CONTAINERS OR PACKAGES (IN WORDS) ONE (1) CONTAINER ONLY		(21) Measurement (M³) 66.0000 CBM 12,210.000 KGS (23) Declared Value \$ 142600	
(24) FREIGHT & CHARGES Revenue Tons Rate Per Prepaid Collect		6	
(25) B/L NO. EGLV 149 371 (26) Invoice Type/Trade FCL/FCL O/O 0119965604 7		(27) Number of Original B(s)/L THREE (3) (28) Date of Issue/Place of Issue NOV. 25, 2019 SHENZHEN, CHINA (29) Date of Delivery/Place of Delivery NOV. 25, 2019 EVER EAGLE 1116-144E YANTIAN, CHINA (30) Collect at HONG KONG 深圳永航國際船務代理有限公司 MASTER INTERNATIONAL SHIPPING AGENCY CO., LTD	
As agent for the Carrier and the Vessel, Evergreen Marine (Hong Kong) Ltd. (TERMS OF BILL OF LADING APPLY AND ENLARGED VERSION OF BACK CLAUSE IS AVAILABLE ON www.evergreen-line.com) FORM NO. DOC100407			

ANNEXURE-III

CERTIFICATE OF ORIGIN

CERTIFICATE OF ORIGIN (NON - PREFERENTIAL)				
Exporter with I.E. Code V. DUCTS LIMITED 9(B) ANNA NAGAR, M. NDIA TLL. 91-452-2522905 FAX: 91-452-2522905		118795  Since 1925 INDIAN CHAMBER OF COMMERCE & INDUSTRY 'Indian Chamber Buildings' # 84-B, South Raja Street, TUTICORIN - 628 001. INDIA Phone : 00-91-461-2337405 : 00-91-461-2320405 E-mail : iccituticorin@gmail.com 		
Consignee E. al Company A. Al-Amarya, Alexandria, Egypt C. 7483				
Pre-Carriage by	Place of Receipt by Pre-carrier TUTICORIN PORT, INDIA			
Vessel/Flight No.	Port of Loading TUTICORIN PORT, INDIA			
Port of Discharge ALEXANDRIA PORT, EGYPT	Final Destination ALEXANDRIA PORT, EGYPT			
Marks & Nos. Container No.	No. & Kind of Pkgs 5 KG BLOCKS FLOOR LOADED NO. OF PCS - 5400 IN THREE CONTAINER	Description of Goods LOW EC COCO PEAT BLOCK -5KG INV NO :VAPL/EXP017/1920 Dt:12.04.2019 IE CODE: 3510008162 HS CODE: 53050040	Quantity GROSS WT: 78270.000 KGS NETT WT: 78000.000 KGS	Value
				
Certification :- It is hereby certified that this declaration was made and that to the best of my knowledge and belief the above mentioned goods are of Indian origin.		Declaration by Exporter :- We hereby declare that the above mentioned goods were produced / manufactured in India.		
 B. Prabakar For Secretary Indian Chamber of Commerce & Industry TUTICORIN. ICCI - Authorised Signatory		 Name of the Authorised Signatory  Signature & Date with Seal		

ANNEXURE-IV

COMMERCIAL INVOICE



Linbis Logistics Software
 5406 NW 72 AVE
 Miami, FL 33166 PANAMA
 Phone: (305) 513-8555 Fax: (305) 513-8555
 info@linbis.com
 www.linbis.com

CARRIER'S RATE CONFIRMATION



PD004918

Printed On:
Printed By:

Page 1 of 1

CARRIER INFORMATION	ADDITIONAL INFORMATION
Sample Company FEDEX	DRIVER: John Smith DRIVER LICENSE: J-0052-5215-2231
PICKUP INFORMATION	DELIVERY INFORMATION
Sample Company 1FASCLO Sample Company 1FASCLO 8551 EAST 86 TH STREET Sample City, CA 55532 09/26/2018	Sample Company CODE0001 Sample Company CODE 88185 NW 51th St Unit 811 Sample City, 55532 eric fern 7866639976 TAX-ID:22222222 eric 7866639976 09/27/2018
PICKUP INSTRUCTIONS	DELIVERY INSTRUCTIONS
Pickup instruction for the driver	instruction

PIECES	PACKAGE	DIMENSIONS	DESCRIPTION	WEIGHT	VOLUMEN
10	LD-11 PALLET (IATA TYPE 6)	124.8 x 60.24 x 62.99 in	paper	500.000 kg	77.600 m3
50	BOX	10 x 20 x 25 in	Locomotive Parts	1020.600 kg	4.100 ft3
500	BOX	10 x 20 x 25 in	lphone x	10206.000 kg	41.000 ft3
50	PALLET	48 x 54 x 25 in	motor	15000.000 kg	53.100 ft3

PIECES	WEIGHT	VOLUME
610	26726.600 kg	6208.318 ft3
	58922.067 lb	175.800 m3

CODE	DESCRIPTION	QTY	UNIT	RATE	AMOUNT
IL	INLAND FREIGHT	1.000	1	200.00	200.00

TOTAL CHARGE	USD	200.00
---------------------	------------	---------------

Include load # ON ALL INVOICES.

Please Sign and Email Back To:
 Linbis Logistics Software
 5406 NW 72 AVE
 Miami, FL 33166 PANAMA
 Phone: (305) 513-8555 Fax: (305) 513-8555
 info@linbis.com
 www.linbis.com


NOTES:

*Please verify cargo availability prior to pick up and arrange delivery prior to last free day

ANNEXURE-V

SHIPPER'S LETTER OF INSTRUCTION

SHIPPER'S LETTER OF INSTRUCTION

Shipper ABC Exports 4300 Longbeach Blvd Longbeach, California, 90807 United States TEL: +5627349957 Ben Thompson		Pages 1 of 1		
Reference 1909		Buyer Reference	Export Declaration Number	
Consignee Complete Imports 11/405 Bayswater Road Garbutt Townsville, Queensland, 4814 Australia TEL: +61747281158 Dean Boor		Forwarding Agent DE Freight 1448 Alameda Street Longbeach Longbeach, California, 90021 United States TEL: +1(213) 509 6623 		
Notify Party (If not Consignee)				
Method of Dispatch Sea	Type of Shipment FCL	Country of Origin of Goods United States	Country of Final Destination Australia	
Vessel / Aircraft Voyage No	Place of Receipt			
Port of Loading Long Beach - California	Date of Departure	Freight Charges Collect	Document Instructions Express Release/Waybill	
Port of Discharge Sydney - Australia	Final Destination AUSTRALIA	Incoterms® 2010 FOB LONGBEACH	Declared Value USD \$39800.00	
FORWARDER TO ARRANGE				
	Yes	No		
Export Declaration Number		X	Cartage / Pickup	
Insurance Amount 0.00		X		
Marks and Numbers COMPLETE IMPORTS 12110 SYDNEY	No & Kind of Packages 430 CARTONS ON PALLETS	Description of Goods BAR STOOLS AND BAR TABLES	Gross Weight (kg) 11560.00	Measurement (m ³) 26.70
Does this shipment contain HAZARDOUS / DANGEROUS goods? If you answered YES, please also enclose your dangerous goods paperwork.	NO	Is this shipment on Letter of Credit? If you answered YES, please also enclose your Letter of Credit paperwork.	NO	
Special Instructions / Additional Information				
I certify that the statements made and all information contained herein are true and correct. I understand that civil and criminal penalties, including forfeiture and sale, may be imposed for making false and fraudulent statements herein. Failing to provide the requested information or for violation of U.S. laws on exportation (13 U.S.C. Sec. 305; 22 U.S.C. Sec. 401, 18 U.S.C. Sec 1001, 50 U.S.C. app. 2410). The individual identified on this form, representing the shipper, hereby acknowledges their understanding that all cargo tendered is subject to inspection or screening by DE Freight, air carriers or any authorized government agency and consents to inspection or screening. They further acknowledge that shipments tendered to DE Freight do not contain any undeclared dangerous goods as defined by the IATA DGR and 49 CFR or contain any items or commodities other than those clearly described on an air waybill or bill of lading.		Place and Date of Issue LONGBEACH 30 Jan 2018		
		Signatory Company ABC Exports		
		Name of Authorized Signatory Randy Clarke		
		Signature 