

**Instruction No. 24/2025- Customs**

**F. No. 15020/2/2017-O/o Dir(ICD)-CBEC-Part-I**

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes & Customs  
International Customs Division

\*\*\*\*\*

Room No. 227 A, North Block, New Delhi  
Dated the 22<sup>nd</sup> July, 2025

To

All Principal Chief Commissioners / Chief Commissioners of Customs / Customs (Preventive) / Customs and Central Tax

All Principal Commissioners / Commissioner of Customs / Customs (Preventive)

All Principal Directors General / Directors General under CBIC

Madam / Sir,

**Subject: Acceptance of electronic Certificate of Origin (e-CoO) issued under India-Mauritius CECPA - regarding.**

It is informed that, with effect from 1st June 2025, the Issuing Authority of Mauritius i.e. MRA, Customs Department has started issuing electronic Certificates of Origin (e-CoOs) under the India-Mauritius CECPA. An electronic Certificate of Origin (e-CoO), issued electronically by the Issuing Authority of Mauritius, is a valid document for the purpose of claiming preferential tariff treatment under India-Mauritius CECPA, provided that the e-CoO has been issued in the prescribed format, bears seal and signatures of the authorized signatory of the Issuing Authority, and fulfills all other requirements stated in Notification No. 38/2021-Customs (N.T.) dated 31.03.2021.

2. The specimen seals and signatures, circulated in advance, shall continue to be used to verify the genuineness/authenticity of e-CoO. Additionally, as informed by Mauritius Revenue Authority, the integrity of e-CoO may be further verified using the QR code on the e-CoO or use of online verification portal (<https://www.mra.mu/index.php/eservices1/customs>). In case of any doubt, the matter shall be referred to the FTA Cell (under the Directorate of International Customs) for initiating the verification process with the Issuing Authority of the exporting party.




3. The e-CoO shall be mandatorily uploaded on e-Sanchit by the importer/Customs Broker for availing preferential tariff treatment, and the e-CoO particulars such as unique reference number and date, originating criteria etc. shall be carefully entered while filing the bill of entry.

4. For defacement purposes, a printed copy of e-CoO shall be presented to the Customs officer, who shall cross-check the unique reference number and other particulars entered in the bill of entry with the printed copy of e-CoO. This procedure will be in lieu of defacing the original hard copy of a certificate of origin. In this regard, it may be recalled that a check has already been introduced in the ICES to disallow use of same CoO reference number in more than one bill of entry.

5. Customs formations may take note of the above and ensure proper implementation of the procedure for acceptance of e-CoO under the India-Mauritius CECPA.

Yours sincerely,

  
(Rashmi Shakrawal)  
OSD (ICD)