



भारत सरकार/GOVERNMENT OF INDIA

वित्त मंत्रालय, राजस्व विभाग

MINISTRY OF FINANCE, DEPARTMENT OF REVENUE

सीमा शुल्क (निवारक) आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER OF CUSTOMS (PREVENTIVE)

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Date: As Approved.

**PUBLIC NOTICE NO. 03/2025-CUSTOMS**

**Sub: Clarifications on the applicability of concessional duty under IGCR Rules, 2022 in certain instances-Reg.**

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The issue related to the applicability of concessional duty under IGCR Rules, 2022 for MOOWR Scheme has been examined by the Board and the following clarifications have been issued :

**Simultaneous availment of IGCR along with MOOWR:**

2.1 Doubts have been raised on the availment of IGCR benefit for the warehoused goods taken for manufacturing simultaneously with the duty deferment under MOOWR and being cleared to DTA or removed to SEZ or to another MOOWR unit.

2.2 In this regard, this aspect has already been clarified under Question 17 of FAQs[1] on MOOWR which is reproduced as follows:

*“The eligibility to export benefits under FTP or IGCR would depend upon the respective scheme. If the scheme allows, units operating under Section 65 has no impact on the eligibility. In other words, a unit operating under Section 65 can avail any other benefit, if the scheme allows.”*

2.3 It is once again reiterated that, the MOOWR unit may avail IGCR exemption along with duty deferment under MOOWR simultaneously, provided that the importer undertakes to comply with the additional conditions prescribed in the concessional Notification and IGCR Rules therein including time-limit etc., in addition to MOOWR stipulations for those goods while supplying goods from its premises.

**Applicability of IGCR benefit in certain cases:**

3.1 Doubt has been raised about the availability of IGCR benefit for the MOOWR unit involving in import of certain goods specified in the notification for value-addition by way of manufacturing under MOOWR and further supplies the value-added goods to the final manufacturer of cellular mobile phones. This doubt has arisen especially in reference to the Notification No. 57/2017-Cus dated 30.06.2017, as amended wherein, at a few entries/serial numbers such as 5C to 5E, description of goods is mentioned including the expression "*for use in manufacture of cellular mobile phones*".

3.2 It may be noted that, CBIC Instruction 16/2024-Customs dt. 25.06.2024 already clarifies the procedure to be adopted for import of goods by a unit in compliance with the provisions of MOOWR and transfer of resultant goods to another unit. Further, there is a clear documentation involving transfer and periodical accounting by the MOOWR units.

3.3 Accordingly, it is clarified that the expression "for use in manufacture of cellular mobile phones" is intended to convey that the component should be used in manufacturing process for cellular mobile phones. This does not mean that the components should be imported by manufacturer of cellular mobile phones. Therefore, the goods being imported by the intermediate goods manufacturer who is MOOWR unit for further supplying after some manufacturing/ value addition to the final manufacturer of Cellular mobile phones are duly eligible for the benefit of concessional rate of duty under IGCR Rules, 2022, as long as all other conditions are met.

4. The Board circular no.26/2024 dated 21.11.2024 may be given wide publicity. The officers under your jurisdiction may be sensitized in the implementation of this Circular, any difficulties faced or doubts arising may please be brought to the notice of the undersigned.

Enclosure: As attached

**(SADHU NARASIMHA REDDY)**  
COMMISSIONER

To

1. The Additional/Joint Commissioner of Customs, Custom House, Kakinada/Krishnapatnam.
2. The Additional Commissioner of Customs, Hqrs., Customs Commissionerate (Preventive), Vijayawada.
3. The Assistant /Deputy Commissioner of Customs, ICD Marrisalem, Guntur.
4. The Assistant /Deputy Commissioner of Customs, Customs Preventive Division, Visakhapatnam/ Kakinada/ Tirupathi/ TFC Hqrs. of Customs Commissionerate (Preventive), Vijayawada.
5. Notice Board.
6. Superintendent, Computers section, Customs Commissionerate (Preventive), Vijayawada for uploading in the website of this office.
7. All MOOWR License Holders
8. Office Copy

Copy submitted to

1. The Chief Commissioner of Customs, Visakhapatnam Zone, Visakhapatnam.