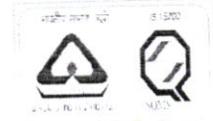


PUBLIC NOTICE NO. 27 / 2018-Customs



सीमा शुल्क (निवारक) के आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER OF CUSTOMS (PREVENTIVE)

55-17-3, सी-14, 2 तल, औद्योगिक एस्टेट, ऑटो नगर, विजयवाड़ा – 520 007

55-17-3, C-14, 2nd Floor, Road No.2, Industrial Estate, Autonagar, Vijayawada – 520 007

फोन / Phone : 0866-2551261

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C. No. VIII/9/01/2017-Cus.Tech.(PF-I)

Date : 24 -05-2018

PUBLIC NOTICE No. 27 / 2018 - Customs

Subject :- Customs - Import by EOU/EHTP/STP/BTP without payment of duty by following Rule 5 of Customs (import of Goods at Concessional Rate of Duty) Rules, 2017 - Clarification - Regarding.

Attention of all the Importers, Exporters, Customs Brokers, Steamer Agents, Custodians/Customs Cargo Service Providers, Trade Associations/Chamber of Commerce, Members of the RAC/PGC and the Public is invited to the Circular No. 10/2018-Customs dated 24.04.2018 from F.No. DGEP/EOU/16/2018 of Central Board of Indirect Taxes and Customs, New Delhi on the subject matter.

2. In this regard, Board has received representations from EOUs regarding difficulties faced on imports due to requirement of submitting information to the DC/AC of Customs at the Custom Station of importation by way of forwarding a copy of such information by the Jurisdictional DC/AC of Customs under the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017. It is further represented that due to recent reorganisation of Customs formations and associated administrative constraints, EOUs are not able to get approved/signed copy of said information from the Jurisdictional DC/AC of Customs in time, for submitting the said copy to the DC/AC of Customs at the Custom Station of importation for scheduled imports.

3. In order to clarify the issue, it is pertinent to broadly recall the procedure required to be followed by the EOUs as well as Custom officers under Rule 5 of Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017. The EOUs are required to provide information in duplicate regarding estimated quantity and value of goods to be imported to Jurisdictional DC/AC of Customs. EOU is also required

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to submit one set of the said information to DC/AC of Customs at the Custom Station of importation who shall allow the benefit of exemption notification to the importer on the basis of said information provided to him. Thus, the Rule 5 of said rules, nowhere prescribes that information provided by EOU under sub-rule(1)(a) of said Rule 5 is required to be approved by Jurisdictional DC/AC of Customs on prior basis for imports. It appears that the misconception is arising out of wrong interpretation of sub-rule (3) of Rule 5 of the said rules wherein it has been prescribed that the Jurisdictional DC/AC of Customs shall forward one copy of said information received from importer to DC/AC of Customs at the Custom Station of importation. However, this sub-rule nowhere makes this forwarded copy by Jurisdictional DC/AC of Customs a prerequisite for allowing duty free import by the DC/AC of Customs at the Custom Station of importation. Further sub-rule (4) of Rule 5 clearly mentions that DC/AC of Customs at the Custom Station of importation shall allow the benefit of exemption notification on receipt of copy of information from the importer under clause (b) of sub-rule (1) of said rule 5.

4. In view of above, it is again clarified by the Board that the importer EOU need not get prior approval of the information submitted under sub-rule(1)(a) of Rule 5 of Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 from Jurisdictional DC/AC of Customs for duty free import at the Custom Station of importation. Information submitted to the DC/AC of Customs at the Custom Station of importation by EOU is sufficient for importing goods without payment of duty under exemption notification No. 52/2003-Customs dated 31-3-2003.

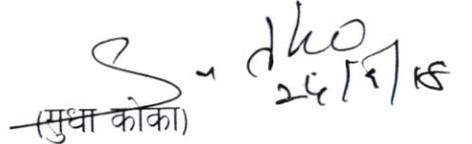
5. The Board further prescribes that Jurisdictional DC/AC of Customs of EOU/EHTP/STP/BTP shall ensure that the intimation received under sub-rule (1)(a) of Rule 5 of the said rules are properly scrutinized so that only eligible goods as prescribed under notification No. 52/2003-Customs dated 31-3-2003 as well as those eligible as per Letter of Permission (LOP) granted by Jurisdictional Development Commissioner are imported duty free by the EOUs. After prompt scrutiny, one copy of such information shall be forwarded to DC/AC of Customs at the Custom Station of importation as prescribed under sub-rule (3) of the Rule 5 of said rules. The DC/AC of Customs at Custom Station of importation would reconcile the Bill of Entry against which goods were imported duty free by EOU on receipt of such information from Jurisdictional DC/AC of Customs. In case of any

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discrepancies noticed, the DC/AC of Customs at Custom Station of importation would inform the Jurisdictional DC/AC of Customs for taking necessary steps to protect revenue.

6. Any difficulty faced in implementation of the above, should immediately be brought to the notice of the undersigned.

7. Action to be taken in terms of the decisions taken in this Public Notice should be considered as **Standing Order** for the purpose of officers and staff.


(सुधा कोका)
SUDHA KOKA
आयुक्त
COMMISSIONER

To
All the Exporters / Customs Brokers Agencies / Customs Brokers Licensees / Customs Brokers Associations under the jurisdiction of Customs Commissionerate (Preventive), Vijayawada through the Joint Commissioner of Customs, Krishnapatnam / Kakinada Custom House and the Deputy / Assistant Commissioner of Customs, ICD, Marripalem.

1. Copy submitted to the Chief Commissioner of Customs & Central Tax, Visakhapatnam Zone, GST Bhavan, Port Area, Visakhapatnam - 530 035 for information.

Copy to :

1. The Principal Commissioner / Commissioner, Central Taxes, Guntur / Tirupati / Visakhapatnam Commissionerates for information.
2. The Joint Commissioner of Customs, Krishnapatnam Custom House, KAPS Building, CVR Complex, Krishnapatnam Port Area, Gopalapuram, **MUTHUKURU - 524 344** S. P. S.R. Nellore District for information with a direction to give wide publicity among the exporters under the jurisdiction of KPCH.
3. The Joint Commissioner of Customs, Kakinada Custom House, Port Road, **Kakinada - 533 007**. East Godavari District for information with a direction to give wide publicity among the exporters under the jurisdiction of KKDCH.

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4. The Deputy / Assistant Commissioner of Customs, ICD, **Marripalem – 522 233**, Guntur District for information with a direction to give wide publicity among the exporters under their jurisdiction.
5. The Deputy / Assistant Commissioner of Customs, Customs Division, Visakhapatnam / Kakinada / Vijayawada / Tirupati for information.
6. The Deputy / Assistant Commissioner of Customs, Hqrs. Trade Facilitation Center, Hqrs. Office, CC(P), Vijayawada for information.
7. Copy to Superintendent (Computers), CPC, Hqrs. Office, Vijayawada for display on CPC, Vijayawada website www.apcustoms.gov.in.
8. Copy to Webmasters for display on KPCL/KSPL/GCT websites.
9. Copy to M/s. Krishnapatnam Port Company Limited (KPCL), the Custodian / Custom Cargo Service Provider of Krishnapatnam Port , Muthukur , SPSR Nellore District (Through the Joint Commissioner of Customs, Custom House, Krishnapatnam) for information.
10. Copy to M/s. Kakinada Sea Ports Limited, the Custodian / Custom Cargo Service Provider of Kakinada Port, Kakinada (Through the Joint Commissioner of Customs, Custom House, Kakinada) for information.
11. Copy to M/s. Leap International Private Limited , the Custodian / Custom Cargo Service Provider of ICD, Marripalem, Guntur (Through Deputy / Assistant Commissioner of Customs, ICD, Marripalem, Guntur) for information.
12. Notice Board.