



सीमा शुल्क (निवारक) के आयुक्त का कार्यालय  
OFFICE OF THE COMMISSIONER OF CUSTOMS  
(PREVENTIVE COMMISSIONERATE)

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C.No.VIII/09/01/2019-Cus.TFC.

Date: 21 .08.2019.

STANDING ORDER NO.06/2019-Cus

*Sub: Recovery of export benefits given under Incentive and Reward Schemes under Chapter 3 of FTP on re-import of exported goods.- reg.*

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Kind attention is invited to Notifications No.94/1996-Cus dated 16.12.1996, No.45/2017- Cus, No.46/2017-Cus and No.47/2017-Cus all dated 30.06.2017 regarding re-import of goods exported from India. In this connection, issue regarding recovery of export benefits given under incentive and reward schemes under Chapter 3 of Foreign Trade Policy (FTP) on re-import of exported goods has been highlighted by C&AG of India. In its observations, Audit has inter-alia pointed out that there was no provision in the Customs notification to recover the duty credit given under reward and incentive schemes under Chapter 3 of FTP at the time of re-import of such goods on which such benefit has been availed at the time of export.

2 The issue was examined in consultation with Directorate General of Foreign Trade (DGFT), which administers the reward schemes under Chapter 3 of FTP. DGFT has informed that RBI Master Direction on exports and imports issued vide F.No. RBI/2006-2007/313 A.P.(DIR Series) Circular No.37 dated 05 April, 2007 already has a provision regarding refund of incentives taken from DGFT for such re-imports. DGFT has also informed that as per para 3.24 of Handbook of Procedures issued under FTP 2015-20, a procedure for obtaining 'no-incentive certificate' from Regional Authority (RA) of DGFT has been prescribed for such cases of re-import.

3. Thus it is incumbent upon the importer to provide a no incentive certificate from RA of DGFT at the time of re-import of exported goods. Accordingly, it is reiterated that before allowing clearance in cases of re-import of exported goods, a 'no-incentive certificate' from the respective RA of DGFT shall be ensured by Customs field formations.

4. Further, field formations should review past cases of re-import of exported goods and take necessary action for recovery of inadmissible duty credit, if any, in coordination with DGFT authorities. A compliance report may please be sent to Drawback Division by 30.09.2019.

5. Difficulties if any, in the implementation of this Standing Order may be brought to the notice of the undersigned.



(एस. फहीम अहमद/S.FAHEEM AHMED)  
PRINCIPAL COMMISSIONER

To

1. Copy submitted to the Chief Commissioner of Customs and Central Tax, Visakhapatnam zone, GST Bhavan, Port Area, Visakhapatnam – 530035 for information.

Copy to :

1. The Additional Commissioner of Customs, Krishnapatnam Custom House, KAPS Building, CVR Complex, Krishnapatnam Port Area, Gopalapuram, Muthukuru-524344 S.P.S.R Nellore District for information.
2. The Joint Commissioner of Customs, Kakinada Custom House, Port Road, Kakinada – 533007, East Godavari District for information.
3. The Deputy / Assistant Commissioner of Customs, ICD Marrisalem – 522233, Guntur District for information.
4. The Deputy / Assistant Commissioner of Customs, Customs Division, Visakhapatnam / Kakinada / Vijayawada / Tirupati for information.
5. The Deputy / Assistant Commissioner of Customs, Hqrs. Trade Facilitation Centre, Hqrs.office, CC(P), Vijayawada for information.
6. Copy to Superintendent (Computers), CPC, Hqrs.office, Vijayawada for display on CPC, Vijayawada website [www.apcustoms.gov.in](http://www.apcustoms.gov.in)
7. Copy to the Notice Board.