

Ref.No.: GJEPC/Customs\_Office Note/2020-21  
2020

30<sup>th</sup> December

To,

All Members of the Council based in Mumbai

Dear Members,

This is in reference to an Office Note issued by Jt. Commissioner of Customs, PCCCC, Mumbai vide F.No.S/3-Misc-01(38)/2019-20/PCCCC dated 22.04.19. As per the office note of 2019, it was directed to the field formation of custom officers that if a portion of lot imported was found to be different from the goods that were exported on consignment, then in such a case the entire lot will not be entitled to the benefit of duty exemption under notification 45/2017-customs dated 30.06.2017.

Based on representation of Members and Council's persistent effort, Office of the Commissioner of Customs-II Vide Office Note F.No.AIRSCC/02-14/2019-20/ADMN(T) pt II dated 27.11.20 issued a clarification that the above referred office note dated 22.04.2019 is withdrawn with immediate effect. It has been clarified that duty will be charged only on the portion of lots imported which will be found to be different from the goods that were exported on consignment and not on the entire lot.

A copy of the Office Note issued by Deputy Commissioner of Customs, APSC dated 27<sup>th</sup> November 2020 may be downloaded from the link.

Kindly may take note of the same.

Thanking you,

With best regards,

Sd/-

SABYASACHI RAY

EXECUTIVE DIRECTOR

Link to download Customs Office Note :  
<https://www.gjepc.org/download/OfficeNote22.04.2019.pdf>



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