

OFFICE OF THE DEPUTY COMMISSIONER OF CUSTOMS

PRECIOUS CARGO CUSTOMS CLEARANCE CENTRE

Bharat Diamond Bourse, G-Block, Bandra Kurla Complex,
Bandra (E), Mumbai - 400 051.

F.No. S/3-Misc 01(717)/2019-20 PCCCC

Date: 23.12.2019

OFFICE NOTE

Attention of all officers of Customs posted at PCCCC, APSC, Mumbai is drawn towards Para 4.03 of the FTP 2015-20 which allows duty free import of inputs which is to be physically incorporated in export product, under Advance Authorisation. Similarly, Para 5.01 & 5.04 of FTP 2015-20 stipulates that the Export Obligation under EPCG shall be fulfilled by the authorisation holder through export of goods manufactured by him or his supporting manufacturer, for which EPCG authorisation has been granted.

2. Recently, DRI has investigated a case wherein the export goods being exported for fulfilment of Export Obligation were not manufactured by the authorisation holder at their premises mentioned in the Authorisation.

3. In order to ensure the compliance of conditions of Advance Authorisation and EPCG, the officers are directed to ensure the conditions of the scheme are fulfilled while examining and assessing export/import goods. Also, it has to be ensured that following declarations by the exporter on the invoices:

i) Advance Authorisation:

"The export goods have been manufactured at the premises _____ incorporating the duty free inputs imported under the Advance Authorisation No. _____ dated _____."

ii) EPCG Authorisation:


"The export goods have been manufactured at the premises _____ using the duty free capital goods imported under the EPCG Authorisation No. _____ dated _____."

4. All officers are directed to scrupulously examine the export goods and documents / declaration in respect of goods exported under Advance Authorisation or EPCG in order to ensure all necessary compliances of the Advance Authorisation/EPCG Authorisation are being fulfilled.

चिप/चि/अ. (क.)
चि (वे)
Jitani
Mitgaw
24.12.19

रत्न तथा आभूषण निर्यात संवर्धन परिषद For The Gem & Jewellery Export Promotion Council
24 DEC 2019
मुंबई / MUMBAI - 51 आवक क्रमांक / Inward No.

U524
4570


(Brahmanand Prasad)
Dy. Commissioner of Customs
PCCCC