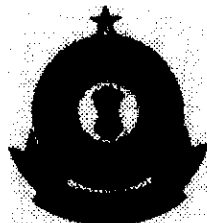


9

59



सीमा शुल्क आयुक्त का कार्यालय
1व सीमा शुल्क गृह, पणंबूर, मंगलूर - 10
OFFICE OF THE COMMISSIONER OF CUSTOMS
New Custom House, Panambur, Mangalore - 10

C.No. S-15/02/2009 EOU

Date: 17.03.2009

PUBLIC NOTICE No. 09 /2009

Sub:- Certification of invoices for supply of goods from DTA to EOU's
For claiming deemed export benefits - Reg.

Supplies of goods manufactured in India from Domestic Tariff Area (DTA) to EOU's/STP's/EHTP's/BTP's are regarded as "deemed export" and are eligible for deemed export benefits specified under para 8.3 of Foreign Trade Policy (FTP) [Para 6.11(a) read with Para 8.2 (b) of the FTP]. DGFT has clarified that the scope of such supplies for deemed export benefits is only for those goods which are covered under para 6.6.1 of Hand Book of Procedure (HBP) DGFT's policy circular No. 23/2008 dated 28.07.2008].

2. The goods specified in the annexure to the notification 22/2003-CE dated 31.03.2003 read with para 6.6.1 of HBP are allowed to be procured without payment of duty against CT-3 form following ARE-3 procedure. Goods received under ARE-3 are verified and certified by the jurisdictional Customs / Central Excise officer in terms of the Boards circular No. 851/9/2007-CX dated 03.05.2007 and 19/2007-Cus dated 03.05.2007 for the units under self bonding procedure. On many occasions, however, EOUs procure duty paid /exempted/non-excisable goods. These goods though not procured under CT-3/ARE-3, if otherwise eligible in terms of notification 22/2003-CE read with para 6.6.1 of HBP, are also to be endorsed as a proof of supplies made, by the office in-charge of EOU after verification and due accountal for deemed export benefits. The onus of satisfying whether the goods being received in the EOU/STP etc. have borne the applicable duties would be on the authority sanctioning deemed export benefits (Development Commissioner or Regional Authority of DGFT, as the case may be).

3. An EOU/STP/EHTP/BTP unit seeking endorsement of an invoice from Customs/Central Excise officer for such supplies shall, within one working day of arrival of goods, file intimation along with duplicate copy of invoice to the Superintendent -in-charge of the unit. On arrival of the goods at the premises of the EOU, the authorized person of the unit shall verify the number/quantity/weight/description/value/duty paid, etc., with the particulars mentioned in the invoice. The authorized person of the unit shall make entry in the account/register containing information relating to details of invoice, date of receipt, description of the goods including marks and number, quantity, value,

(10)

(58)

countersign entry in the account/register for the goods found to be eligible for procurement by the EOU in terms of notification No. 22/2003-Ce read with para 6.61 of HBP. The bond officer shall submit a report to the Superintendent-in-charge who shall make an endorsement on the copy of the invoice as a proof of supply, its quantity and date of such receipt. A photo copy of this invoice will be kept in the range office for records.

4. In respect of EOUs, which are operating under self-bonding procedure, attestation of ARE-3 shall be done by the officer-in-charge for claim of deemed export benefit, on the basis of verification and warehousing by the EOU/STP/EHTP/BTP itself. However, in case of receipt of goods without following ARE-3, procedures as prescribed above shall be followed.

5. Accountal, consumption and removal of goods received by EOU as prescribed above, is to ensure that (i) deemed export benefit already availed is refunded in terms of Board's circular No.74/2001-Cus dated 1.12.2001 in case of transfer / sale back of goods by EOU in to DTA (ii) to pay customs duty on the goods sold in the DTA by EOU which are manufactured out of goods on which deemed export benefits availed (notification No.23/2003-CE as amended by notification No. 29/2007-CE dated 06.07.2007); and (iii) such supplies are considered for consumption in accordance with Standard Input Output Norms.


(R.S.SIDHU)
COMMISSIONER