



MINISTRY OF FINANCE :: DEPARTMENT OF REVENUE  
**OFFICE OF THE COMMISSIONER OF CUSTOMS**  
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C.No.VIII/48/619/2005-EDI(PF)

Dated : 25.03.2009

**PUBLIC NOTICE NO : 10/2009**

Subject : Implementation of Risk Management (RMS)  
for remaining Export Promotion Schemes -  
reg.

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You are all aware that the Risk Management System (RMS) has been implemented in the clearance of cargo covered under the import declarations (Bills of Entry) filed in Appraising Groups 1 to 6 and DEPB. This office has issued Public Notice No.14/2007 dated 28.09.2007, vide which elaborate instructions have been issued as to how the assessment, examination, out of charge and post-clearance audit of the Bills of Entry have to be carried in respect of facilitated and non-facilitated bills of entry. It has now been decided to extend RMS to cargo covered by the import declarations under various export promotion schemes, which include :

- (i) Advance License Scheme
- (ii) Duty Exemption Entitlement Certificate (DEEC) Scheme
- (iii) Export Promotion Credit Guarantee (EPCG) Scheme
- (iv) Duty Free Entitlement Credit Certificate to Status Holders
- (v) Duty Free Certificate Entitlement Credit Certificate to Service Providers
- (vi) Duty Free Replenishment Certificate (DFRC) Scheme
- (vii) Duty Free Import Authorization Scheme
- (viii) 100% EOU Scheme
- (ix) Vishesh Krishi Upag Yojana (VKUY) Scheme
- (x) Focus Credit Scheme
- (xi) Focus Product Scheme
- (xii) Served from India Scheme
- (xiii) Jobbing goods imported for execution of export order-scheme

The tentative date for commencement of the same will be 30<sup>th</sup> March 2009.

2. The instructions given to the trade have been clearly laid down in the said Public Notice No.14/2007 dated 28.09.2007. With this implementation, the practice of concurrent audit being followed in respect of bills of entry filed under all EP Schemes will be dispensed with. In lieu of the concurrent audit of all bills of entry filed under EP Schemes, there shall be post-clearance audit (PCA) of only selected bills of entry, just as in the case of Appraising Groups 1 to 6 and DEPB.

3. The importers will continue to register their licences/Authorization /Scrips/Release Advices in the sections(s) attached with respective Appraising Groups and seek a registration number, which has to be quoted in the Licence column at the time of filing Bill of Entry. As regards the Procurement Certificates under (100% EOU) and Export Orders (under Notification No.32/97 dated 01.04.1997), the sections associated with the Appraising Groups have been directed to maintain a register and record the details of imports under the cover of the same. Further, the procedures as laid down in the Public Notice dated 28.09.2007 for registration of Bond and BG, wherever required, will continue to be followed as has been the practice in Pre-RMS scenario.

4. As regards imports under the EOU Scheme, in the pre-RMS scenario, the procurement certificates(PC) addressed to the Assistant Commissioner is brought in a sealed cover and the details are entered in a register. The Bill of Entry is then assessed w.r.t. the PC. The PC is issued by the C.Ex.Suptd of the jurisdictional Range on consignment basis with details of goods and Invoice no. The particulars of the PC and other details are tallied with Bills of Entry filed by the CHA/Importer in the EDI system and after verifying the same, the PC is debited/defaced by the Assessing Officer (Group). The CHA/Importer then presents the debited/defaced PC to the Bond Suptd. where the bonding procedure is followed and thereafter the CHA/Importer goes to the shed for out of charge, where the goods are then sealed by the Preventive Officer(PO).

4.1. Now, in the RMS Scenario, where the bills of entry are facilitated, there is no assessment of the Bill of Entry and the same directly goes to the Shed AO/Suptd. for OOC. In such cases, before going to the shed for OOC, the PC received in the sealed cover, shall be opened by the Bond Suptd in the Bond Section who will then enter the Bills of Entry No. and the Transit Allowed(TA) No. in the PC and then the CHA/Importer will present the Bill of Entry to the Shed officers. Here the shed office has to tally the particulars of PC with the Bill of Entry and if in order, duly debit/deface the same and also comply with CCR's and Examinations instructions, before granting OOC.

