



GOVERNMENT OF INDIA
MINISTRY OF FINANCE : DEPARTMENT OF REVENUE
OFFICE OF THE COMMISSIONER OF CUSTOMS
CUSTOM HOUSE : NEW HARBOUR ESTATE : TUTICORIN
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Public Notice No: 22/2009

The following Circular issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs is enclosed herewith for guidance of the Officer / Importers / Exporters / Clearing Agents and Trading Public.

Sl.No.	Reference No. & Date	Subject
01	Circular No.25/2009-Cus Dated.29.09.2009. F.No.605/49/2009-DBK	Re-Export of goods imported under reward schemes which are defective or unfit for use Re-credit of duty-regarding.

Dated: 5.10.2009
Custom House, Tuticorin


(D.THILAGAR JOSEPH)
DEPUTY COMMISSIONER

plc

(Issued from file C.No.VIII/48/11/2008-Cus.Pol)

To

As per Mailing List I & II

Copy for kind information to
The Chief Commissioner of Customs (Preventive), Chennai.

DESPATCHED
DATE: 10.10.09

F.NO.605/49/2009-DBK

Government of India

Ministry of Finance

Department of Revenue

New Delhi, the 29th September 2009.

To,

All Chief Commissioners of Customs/ Customs & Central Excise

All Commissioners of Customs/Customs (Prev.)/Customs &Central Excise / Central Excise.

DG, CEIB, New Delhi.

DG, Central Excise Intelligence/ DGRI/ DG (Export Promotion) /DGI/ DG, NACEN/ DG (Systems & Data Management),

Chief Departmental Representative, Customs, Excise & Service Tax Appellate Tribunal, West Block-2, R.K. Puram, New Delhi.

Sir/Madam,

Sub: Re-Export of goods imported under reward schemes which are defective or unfit for use Re-credit of duty-Reg

I am directed to invite your attention to the above mentioned subject and to say that, representations have been received in the Board seeking extension of the facility of re-credit of the duty presently available to goods imported under Duty Entitlement Pass Book Scheme (DEPB), Vishesh Krishi and Gram Udyog Yojana (VKGUY) and Served From India Schemes (SFIS) to the goods imported under reward schemes such as Target Plus Scheme (TPS) / Duty Free Credit Entitlement (DFCE), Focus Market Scheme (FMS), Focus Product Scheme (FPS) Hi-Tech Product Export Promotion Scheme (HTPEPS), Status Holder Incentive Scheme (SHIS) and AgriInfrastructure Incentive scheme under VKGUY.

2. The matter has been examined by the Board. The Board had earlier vide Circular no 21/2006-Cus dt 10.8.2006 clarified that the goods imported under Served From India Scheme (SFIS) and Vishesh Krishi and Gram Udyog Yojana (VKGUY) can be re-exported if the goods are found to be defective or unfit for use. The exporter in such cases was to be given a credit entitlement Certificate equal to 98% of the debit made at the time of import by the Jurisdictional Commissioner of Customs provided the exporter fulfils the criteria laid down in the circular. Similar facility was earlier extended to the goods imported under DEPB and DFRC schemes vide Circular numbers 75/2000 dt 11.9.2000 and 29/2005 dt 08.07.2005 respectively.

3. It has now been decided to extend the above-mentioned facility to scrips issued under all reward schemes. Accordingly, in case where the goods imported against TPS / DFCE / FMS / FPS / HTPEPS/SHIS/ AgriInfrastructure Incentive scheme under VKGUY are found defective or unfit for use, the same may be permitted to be re-exported by the Commissioner of Customs subject to the following conditions :-

Re-export of goods takes place from the same port from where the goods were imported;

1. The goods are re-exported within 6 months from the date of import;
2. The Deputy Commissioner/Assistant Commissioner of Customs, as the case may be, is satisfied about the identity of the goods; and
3. The goods were not put into use after import.

4. In such cases, on re-export of goods, 98% of the credit amount debited in the above said duty credit scrips shall be generated by the concerned Custom House in the form of a Certificate. The said Certificate shall inter alia contain details of the original duty credit scrips and the value, quantity and description of the goods exported.

5. Based on the aforesaid certificate issued by the Customs department an application shall be filed by the exporter with the concerned Regional Authority to enable the authority to take necessary action in terms of Para 3.11.6 of the Hand Book of Procedure, Vol.I, 2009-14.

6. These instructions may be brought to the notice of the trade / exporters by issuing suitable Trade / Public Notices. Suitable Standing orders/instructions may be issued for the guidance of the assessing officers. Difficulties faced, if any, in implementation of the Circular may please be brought to the notice of the Board at an early date.

Receipt of this Circular may kindly be acknowledged.

Yours faithfully,

Sd/-

(RAJESH KUMAR AGARWAL)

UNDER SECRETARY (DRAWBACK)