



GOVERNMENT OF INDIA
MINISTRY OF FINANCE : DEPARTMENT OF REVENUE
OFFICE OF THE COMMISSIONER OF CUSTOMS
CUSTOM HOUSE : NEW HARBOUR ESTATE : TUTICORIN
Phone : 0461 -2352649, 2352964, Fax : 0461 - 2352019

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, Turicorin


(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.



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.

