

**OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)  
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,  
TAL.URAN, DIST. RAIGAD, MAHARASHTRA 400 707.**

F.NO.S/12-Gen-140/2011-12 AM(X)

Date: 16.11.2011

**PUBLIC NOTICE NO. 137 /2011**

**Subject :Re-Export of goods imported under reward schemes and DEPB-Re-credit of duty reg.**

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Attention of traders, CHAs and all concerned is invited to Board's [Circular No.45/2011-Cus](#) dtd.13/10/2011; No.[75/2000-Cus](#) dtd.11/09/2011; No.[21/2006-Cus](#) dtd.10/08/2006 and [25/2009-Cus](#) dtd.29/09/2009 regarding procedure to be followed for allowing of re-export of goods and re-credit of duty credit scrip in respect of DEPB, SFIS/VKGUY, TPS/ DFCE / FMS / FPS / HTPEPS/SHIS / Agri Infrastructure Incentive Scheme under VKGUY respectively.

2. In terms of the said circulars, goods imported under DEPB or other schemes mentioned above, which have to be re-exported because such imported goods were found defective or unfit for use were allowed for re-export subject to the fulfillment of certain conditions specified therein and provided necessary permission for such re-export was given by the Commissioner of Customs concerned.

3. In this regard, representations were received from the trade and industry that the extant circulars did not provide for situations, where such re-export takes place, for reasons other than the goods having been found to be defective / unfit. The matter has been examined.

4. It is observed that the provision for re-export of defective/ unfit goods stipulated under para 3.11.6 of the Hand Book of Procedures Vol. I (HBP v1) has been amended by the DGFT vide [Public Notice No.22/2009](#)-14 (RE 2010) dated 14.01.2011 wherein re-export of imported goods subject to re-assessment of debited duty and re-export on account of any other reason was allowed in addition to export of defective/ unfit goods that was already provided in the said para 3.11.6 of HBP v1. Further, the procedure for issuance of fresh scrip by concerned Regional Authority (RA) of DGFT has also been replaced with re-credit certificate issued by the Customs.

5. In view of the above said amendments by DGFT in the HBP v1, it is clarified that in respect of reward schemes specified under Chapter 3 of FTP and DEPB scheme, re-export of imported goods, which are found to be defective / unfit and / or for re-export on account of any other reason, may be permitted by the Commissioner of Customs, subject to fulfillment of the following conditions:

- (i) re-export of goods shall take place from the same port from where the goods were imported;
- (ii) the goods are re-exported within 6 months from the date of import;
- (iii) the Asstt. /Dy. Commissioner of Customs is satisfied about the identity of the goods;
- (iv) The goods are not put into use after import;
- (v) At the time of allowing the re-export, Customs shall issue a re-credit Certificate containing particulars of scrip used, date of import of re-exported goods and amount debited while importing such goods. There shall be no need for issue of fresh scrip in such cases by DGFT regional officers;

- (vi) Customs shall permit use of the said re-credit amount to the extent of 98% only;
- (vii) The validity of re-credit certificate shall be for six months from the date of issuance of re-credit certificate; and
- (viii) The remittances have to be properly accounted for as per the prevalent guidelines for the import and the export of the goods.
6. The above clarification will be effective from the date of issue of Public Notice No.22/2009-14(RE 2010) i.e. w.e.f. 14.01.2011.

Any difficulty, faced in implementation of this Public Notice may be brought to the notice of the undersigned.

Sd/-  
**COMMISSIONER OF CUSTOMS  
(EXPORT) JNCH**

Copy to:

1. Member (Customs), CBEC, New Delhi,
- 2 JS(Customs), CBEC, New Delhi,
3. The Chief Commissioner of Customs, Mumbai Zone
4. The Commissioners of Customs(Import),, JNCH
5. All the Addl./Jt. Commissioners of Customs, JNCH,
6. The System Manager, EDI, JNCH Website for uploading
7. Notice Board
8. All the concerned