

# PUBLIC NOTICE NO. 15 /2015

OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL),  
JAWAHARLAL NEHRU CUSTOM HOUSE, SHEVA,  
DIST – RAIGAD, MAHARASHTA

F.NO. S/6-Misc-03/2013-14-EXP-FSP-JNCH

Date: 20.02.2015

PUBLIC NOTICE NO. 15/2015

## SUB: Procedures for grant of Letter of Factory Stuffing Permission (LoFSP) to the Exporters –reg

1. Representations have been received from exporters that existing instructions/guidelines for granting permission for factory stuffing are rigid and their strict compliance may sometimes defeat the purpose of the facilitation in deserving cases. One such issue is denial of Factory Stuffing Permission on the basis of cases where the exporter/supporting manufacturer/warehouse have come to adverse notice.

2. The following Public Notices issued by JNCH are relevant in so far as it relates to exporter with cases under Customs/ Central Excise/ Service Tax/ Allied Acts registered against them.

(i) [P.N. 23/2010](#) dated 26.02.2010 Point No. 9 . ” Though the LoFSP granted to manufacturer - exporters and others is one time permission in nature, their track record will be monitored and reviewed periodically i.e. after a period of every six months. The LoFSP will be cancelled forthwith in cases where the verification report is adverse, not received within the stipulated period and / or the exporters are facing any proceedings under Customs, Excise, Service Tax or any other allied Acts.”

(ii) [P.N. No. 22/2011](#) dt. 09.03.2011

The proforma prescribed under this P.N stipulates that the verification report issued by the Central Excise should mention the details of serious duty evasion cases like clandestine removal of goods etc. noticed against the assessee.

(iii) [P. N. No. 100/2010](#) dt. 07.10.2010

The provision made vide point no. 3(iv) of this P.N stipulates that “the applicant shall also disclose the details and facts of the case if any booked against them by other Customs stations/ Excise/Service Tax Authority in the last three years while applying for LoFSP”.

4. Accordingly, the Public Notices issued by JNCH from time to time for grant of LoFSP were re-examined. In order to improve facilitation to the Exporters, it has been decided to classify the cases as detailed in next page. In the event it appears that the case is serious in nature, LoFSP will not be granted.

Sr. Name of No the Act	Serious Cases	Technical Cases
01 Customs Act,1962	1. Cases of duty evasion involving mis-declaration / mis- statement /collusion / willful suppression /	1.Adjudication order relating to minor amendments in Bill of

fraudulent intent & SCN is issued.2. Cases of mis-Entry.2. Classification /  
declaration and/or clandestine/unauthorized valuation disputes on technical  
removal of import / export goods & SCN is issued.issues.

3. Cases of mis-declaration / mis-statement /  
collusion / willful suppression / fraudulent intent  
aimed at availing rebate, refund, drawback &  
benefits under export promotion/reward schemes  
& SCN is issued.

1. Cases of Excise duty evasion involving mis-  
declaration / mis-statement/collusion / willful  
suppression / fraudulent intent & SCN is issued.2.  
Cases of clandestine/unauthorized removal of  
excisable goods & SCN is issued.

Central  
02 Excise  
Act,1944

3. Cases of mis-declaration / mis-statement /  
collusion / willful suppression / fraudulent intent  
aimed at availing wrong CENVAT credit, rebate,  
refund & SCN is issued.

1. Non-filing of Central Excise  
Return.2.Show Cause Notices  
relating to Central Excise  
arising out of Audit Objections  
which are arguable/debatable.

4 Cases wherein Excise duties of Rs. 5lakh and  
more has been collected but not deposited with the  
exchequer and recovery proceeding has been  
initiated.

3.Classification/ Valuation  
disputes of excisable goods on  
technical issues.

5. Cases of non-registration with the Department  
with intent to evade payment of duty & SCN is  
issued.

1. Cases of Service Tax evasion involving mis-  
declaration / mis-statement/collusion / willful  
suppression / fraudulent intent & SCN is issued.2.  
Cases of mis-declaration / mis-statement /  
collusion / willful suppression / fraudulent intent  
aimed at availing wrong rebate, refund & SCN is  
issued.

03 Service  
Tax

3. Cases wherein Service Tax of Rs. 5 lakh and  
more has been collected but not deposited with the  
exchequer and recovery proceeding has been  
initiated.

1. Non-filing of Service Tax  
return.2.Show Cause Notices  
relating to Service Tax arising  
out of Audit Objections which  
are arguable/debatable.

4. Cases of non-registration with the Department  
with intent to evade payment of Service Tax and  
SCN has been issued.

04 Allied Act

To be decided on the merit of the case at the time  
of considering the request of issue of LoFSP

To be decided on the merit of  
the case at the time of

considering the request of issue  
of LoFSP

This issues with the approval of the Chief Commissioner of Customs, Mumbai Zone II.

**Sd/-20.02.2015**

(S. H. HASAN)

Commissioner of Customs (General)

JNCH/NHAVA-SHEVA

**To,**

All the members of the trade.

**Copy to:**

1. Chief Commissioner of Customs, JNCH, Mumbai-II.
2. Commissioner of Customs (N.S.-GEN & N.S.-II), JNCH, Mumbai-II.
3. Commissioner of Customs (N.S.-I, & III), JNCH, Mumbai-II.
4. Commissioner of Customs (N.S.-IV), JNCH, Mumbai-II.
5. Commissioner of Customs (N.S.-V), JNCH, Mumbai-II
6. All Addl. /Joint Commissioners of Customs, JNCH, Mumbai-II.
7. All Deputy/Asstt. Commissioners of Customs, JNCH, Mumbai-II.
8. Website of JNCH.