



In terms of Para 4.36A of the Hand Book of Procedure, Vol.I of the Foreign Trade Policy, goods imported under DFRC Scheme, which are found defective or unfit for use, may be re-exported as per the guidelines issued by the Department of Revenue. In such cases 95% of the CIF value debited against the DFRC shall be generated in the form of a Certificate.

The matter has been examined and it has been decided that in cases where the goods imported under DFRC Scheme 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.

- i) Re-export of goods takes 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 Assistant Commissioner/Deputy Commissioner of Customs is satisfied about the identity of the goods and
- iv) The goods are not put into use after import.

In such cases, on re-export of goods, 95% of the CIF value of goods debited in the DFRC licence shall be generated by the concerned Custom House in the form of a Certificate. The said Certificate shall also contain details of the original DFRC and the value, quantity and description of the goods exported.







ASSTT.COMMISSIONER OF CUSTOMS

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APPRG.MAIN (EXPORT)

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Copy to:

1. Chief Commissioner's Office, Mumbai-II for information
2. Commissioner (Import) for information.
3. All concerned,