

ii) In case of regular importers including 2nd import of para (i) above, wherein submission of no such re-export proof is pending with the Assessing Group beyond permissible limit, no B/G shall be taken.

iii) In case of regular importers including 2nd import of para (i) above, wherein submission of re-export proof within stipulated period is pending with the Assessing Group in previous cases, then B/G of 10 % of differential duty shall be taken.

iv) In case of importers who have not complied with the terms of bonds in previous importations within stipulated period pending in the Assessing Group, 25 % B/G of the differential duty shall be taken.

Any matter / representation regarding the issue may be considered by Commissioner on case to case basis

Sd/-06.02.08

(SANJEEV BEHARI)

COMMISSIONER OF CUSTOMS (IMPORT)

JNCH

Copy to:

1. Chief Commissioner of Customs, Zone-II
2. Commissioner of Customs, (Import), JNCH

3. Commissioner of Customs (Export), JNCH
4. All Addl. Commissioner of Customs, (Imports), JNCH
5. All AC/DC of Import Commissionerate, JNCH
6. Office Copy