

OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT),
JAWAHARLAL NEHRU CUSTOM HOUSE, SHEVA,
TAL. : URAN, DISTT. : RAIGAD, MAHARASHTRA 400 707.

F. No. S/22 GEN -117 /2006 APPRG(M) (IMP/JCH) Date :- 27.09.2006

PUBLIC NOTICE NO._57/2006

**Sub :- Re-export of goods imported under Served from India Scheme (DFIS)
and Vishesh Krishi and Gram Udyog Yojana (VKGUY) found
defective or unfit for use - Reg.**

1. Attention of the trade is invited to [Boards Circular Nos.21/2006-Cus](#), dated 18.08.2006 on the above subject. wherein it has been clarified that in terms of Para 3.18.2 and Para 3.19.9 of the Handbook of Procedures, Vol. I of Foreign Trade Policy, goods imported under Served from India Scheme (SFIS) and Visesh Krishi and Gram Udyog Yojana (VKGUY), which are found defective or unfit for use, may be re-exported as per guidelines issued by the Department of Revenue. In such cases 98% of the credit amount debited against the SFIS/VKGUY scrip shall be generated in the form of a Certificate.

2. The matter has been examined further by the Ministry and it has been decided that in cases where the goods imported under SFIS/VKGUY 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 Deputy Commissioner/Assistant Commissioner of Customs, as the case may be, is satisfied about the identify of the goods; and
- iv) The goods are not put into use after import.

3. In such cases, on re-export of goods, 98% of the credit amount debited in the SFIS/VKGUY scrip shall be generated by the concerned Custom House in the form of a Certificate. The said Certificate shall also contain details of the original SFIS/VYGUY scrip and the value, quantity and description of the goods exported.

4. Based on the aforesaid certificate issued by Customs, the concerned Regional Authority shall issue fresh SFIS/VKGUY scrip for 98% of the credit amount for the same port of registration and the validity of the SFIS/VKGUY scrip so issued shall be for a period equivalent to the balance period available in the earlier SFIS/VKGUY scrip on the date of import of such defective/ unfit for use goods.

5. Custom House Agents and their Associations are requested to give wide publicity to this Public Notice for compliance.

(NAJIB SHAH)

COMMISSIONER OF CUSTOMS(IMPORT)

J.N.C.H.