

OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE., NHAVA SHEVA

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PUBLIC NOTCE NO. 17 /2007

Sub : Administrative Control over Export Oriented Units (EOUs) which are large
tax payer- regarding

Attention of Importers, Exporters, CHAs. is drawn to the subject mentioned above. In this regard, CBEC has issued [Circular No 15/2007- Cus](#) dated 20.03.2007 which is notified below:

CIRCULAR NO. 15/2007-CUS

Large Taxpayer Units (LTUs) have been created to service large taxpayers paying excise duty, corporate tax/income tax and service tax under a single window vide Boards [Circular No. 834/11/2006-CX](#) and [833/10/2006-CX](#) both dated 05.10.2006. The jurisdiction of EOUs which satisfy the conditions of large taxpayer under [notification No. 20/2006-CE \(NT\)](#) dated 30.09.2006 has been examined.

2. It is viewed that all large taxpayer-EOUs should be under the control of LTUs. The EOUs situated in locations other than in the port cities fall under administrative control of Commissioner of Central Excise and would migrate to administrative control of LTUs.
3. Similarly , large taxpayer EOUs situated in port cities and falling under the administrative control of the Commissioner of Customs will also be transferred to LTUs. This will apply to the large taxpayer- EOUs in Bangalore as well.
4. In respect of these large taxpayer-EOUs, specific function requiring physical presence of the officers for the purposes as warehousing, sealing or any other work as assigned by LTUs will be dealt with by the Commissioner of Customs or Central Excise, as the case may be, who has concurrent jurisdiction over these large taxpayer-EOUs in term of [Boards circular No 31/2003](#) Cus dated 07.04.2003 as amended from time to time.
5. [Boards Circular Nos. 31/2003](#)-Customs dated 7.04.2003 stands amended to the above extent.

Any problem faced and difficulties noticed in respect of above circular may be brought to the notice of the undersigned.

This issues with the approval of Commissioner (Exports), Nhava Sheva.

(K. M. RAVICHANDRAN)

ADDL.COMMISSIONER OF CUSTOMS (EXPORT)

JNCH, NHAVA SHEVA