

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

File No. S/12-GEN-02/2006-07 AM (X) Date.02.11.2007

PUBLIC NOTICE NO.46 /2007

**Sub: Acceptance of Central Excise Certificate under Para 3.1(e) of the
CBEC Circular no. 58/2004-Cus dated 21.10.2004 reg.**

Attention of all the Importers, Exporters, CHAs and Members of the Trade is invited to CBEC Circular No.30/2007-Cus dated 21st August, 2007 on the above subject the same is reproduced under for the benefit of the trade.

The manufacturer exporters registered with Central Excise who have paid excise duty of Rs. 1 crore or more during the proceeding financial year are exempted from executing Bank Guarantee under Advance Authorisation and EPCG Schemes in terms of para 3.1 (e) of [CBEC Circular No. 58/2004-cus](#) dated 21.10.2004. References have been received from the trade as well as the field formations seeking clarification whether the limit of Rs. 1 crore of Central Excise duty prescribed in the aforesaid circular refers to duty payment from PLA only or whether payments though cenvat credit accounts can also be taken into consideration while calculating the total duty paid by an assessee.

The matter has been examined by the board. It is clarified that the excise duty paid through cenvat cravat shall also be taken into account while calculating the excise duty paid by a manufacturer exporter for the purposes of para 3.1 (e) of the above mentioned circular.

All concerned may take note of the above.

(K. L. GOYAL)

COMMISSIONER OF CUSTOMS (EXPORT),

JAWAHARLAL NEHRU CUSTOM HOUSE,

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