



सीमाशुल्क आयुक्त कार्यालय-एन.एस. IV
जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा
तालुका -उरण, जिला रायगड, महाराष्ट्र -400707

फ़ाइल F.No.S/12-Gen-07/2018-19 AM(X)

दिनांक Date:02.05.2018

सार्वजनिक सूचना / PUBLIC NOTICE NO. 66/2018

**SUB: Import by EOU/EHTP/STP/BTP without payment of duty by
Following Rule 5 of Customs (Import of Goods at Concessional
Rate of Duty) Rules, 2017 – reg.**

Attention of the Importers, Custom Brokers and all concerned is invited to the Circular No. 10/2018-Customs dated 24.04.2018 issued by the Central Board of Indirect Taxes & Customs (CBIC) on the above subject.

2. As per the procedure required to be followed by the EOUs as well as Custom Officers under Rule 5 of Customs (Import of Goods at Concessional Rate of duty) Rules, 2017, EOUs are required to provide information in duplicate regarding estimated quantity and value of goods to be imported to Jurisdictional DC/AC of Customs. EOU is also required to submit one set of the said information to DC/AC of Customs at the Custom Station of importation who shall allow the benefit of exemption notification to the importer on the basis of said information provided to him. Thus, the Rule 5 of the said rules, nowhere prescribes that information provided by EOU under sub-rule (1)(A) of said Rule 5 is required to be approved by Jurisdictional DC/AC of Customs on prior basis for imports. It appears that the misconception is arising out of wrong interpretation of sub-rule(3) of Rule 5 of the said rules wherein it has been prescribed that the Jurisdictional DC/AC of Customs shall forward one copy of said information received from importer to DC/AC of Customs at the Custom Station of importation. However, this sub-rule nowhere makes this forwarded copy by Jurisdictional DC/AC of Customs a prerequisite for allowing duty free import by the DC/AC of Customs at the Custom Station of importation. Further sub-rule(4) of Rule 5 clearly mentions that DC/AC of Customs at the Custom Station of importation shall allow the benefit of exemption notification on receipt of copy of information from the importer under clause (b) of sub-rule (1) of said rule 5.

3. In view of above, it has been again clarified by the Board that the importer EOU need not get prior approval of the information submitted under sub-rule (1)(a) of Rule 5 of Customs (Import of Goods at Concessional Rate of Duty)

Rules, 2017 from Jurisdictional DC/AC of Customs for duty free import at the Custom Station of importation. Information submitted to the DC/AC of Customs at the Customs Station of importation by EOU is sufficient for importing goods without payment of duty under exemption notification no. 52/2003-Customs dated 31-3-2003.

4. The Board has further prescribed that Jurisdictional DC/AC of Customs of EOU/EHTP/STP/BTP shall ensure that the intimation received under sub-rule (1)(a) of Rule 5 of the said rules are properly scrutinized so that only eligible goods as prescribed under notification No. 52/2003-Customs dated 31-3-2003 as well as those eligible as per Letter of Permission(LOP) granted by Jurisdictional Development Commissioner are imported duty free by the EOUs. After prompt scrutiny, one copy of such information shall be forwarded to DC/AC of Customs at the Custom Station of importation as prescribed under sub-rule (3) of the Rule 5 of said rules. The DC/AC of Customs at Custom Station of importation would reconcile the Bill of Entry against which goods were imported duty free by EOU on receipt of such information from Jurisdictional DC/AC of Customs. In case of any discrepancies noticed, the DC/AC of Customs at Custom Station of importation would inform the Jurisdictional DC/AC of Customs for taking necessary steps to protect revenue.

5. Difficulty, if any may also be brought to the notice of Deputy/ Assistant Commissioner in charge of Appraising Main (Export) through email/ phone (email address: apmainexp@jawaharcustoms.gov.in, Phone No : 022-27244959).

6. Action to be taken in terms of decisions taken in this Public Notice should be considered as standing order for the purpose of officers and staff.

Sd/-

(सुभाष अग्रवाल)

आयुक्त- सीमाशुल्क, NS-IV, JNCH

प्रतिलिपि (By email only):

1. The Chief Commissioner of Customs, Mumbai Zone- II.
2. All the Commissioner of Customs, Mumbai Zone- II.
3. All Addl./Joint Commissioners of Customs, Mumbai Zone- II.
4. All Deputy/Asstt. Commissioners of Customs, Mumbai Zone- II.
5. The DC/EDI for uploading on the JNCH website.
6. BCBA/FIEO for circulation among their members, trade and industry.