



3. In order to study and evolve a procedure for verification of such Duty Scrips either on the basis of specific information/intelligence or on selection basis or Risk parameters a study committee was constituted which met on 19.4.10 in JNCH and the following procedures/guidelines was decided.

4. The SIIB(X) Section of this commissionerate shall adopt the following criteria for selecting the Duty Scrips for random verification.

i) The duty Scrips which are issued on the shipping bills pertaining to other than this port & port of registration have been changed.

ii) The Duty Scrips issued prior to Realisation of export proceeds.

iii) The Duplicate Duty Scrips issued in place of Lost Original Scrips.

iv) The Duty Scrips issued in respect of S/Bills pertaining to sensitive products/items.

5. After selection of Scrips on the basis of the above mentioned criteria, SIIB(X) shall call for the following documents from the holder of the Duty Credit Scrips for the purpose of verification.

- a) Original Duty Credit Scrips
- b) Relevant S/Bills along with Export Invoice;
- c) ARE-1/ARE-3 etc.
- d) Bills of Lading, Load port report, Copy of Mate Receipts.  
BRC (Bank Realisation Certificate)
- e) Test Report, if any & any other relevant documents
- f) Port of Landing Certificate or Container Tracking Report in the case of FMS Scrips.

6. This procedure shall be revised once the online transmission of Duty Scrips is operationalised by DGFT.

7. Difficulties faced, if any in implementation of the Standing Order may please be brought to the notice of the undersigned.

Sd/- 11.05.2010

**(B.K. SINHA)**

COMMISSIONER OF CUSTOMS (EXPORTS),  
JNCH, NHAVA SHEVA.