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| <br>सत्यमेव जयते | सीमाशुल्क आयुक्त का कार्यालय, एनएस-II,<br><b>OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II,</b><br>जवाहरलाल नेहरू कस्टम हाउस, न्हावा शेवा,<br><b>JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA</b><br><b>SHEVA,</b><br>जिला: रायगढ़, महाराष्ट्र-400707,<br><b>DISTRICT: RAIGAD, MAHARASHTRA-400707</b> | <br>देशसेवा कर्तव्य |
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30-12-2024

### Office Note

**Subject:** Amendments and Re-Assessments to Bills of Entry Pertaining to EPCG and AA Scheme.

Attention is drawn towards imports under Export Promotion Capital Goods (EPCG) Scheme and the Advance Authorization (AA) Scheme governed by Customs Notification Nos. Circular 58/2004 dated 21.10.2004 as amended by Circular No. 30/2005 dated 12.07.2005, Circular 49/2005 dated 29.11.2005, Circular No. 17/2009-Cus dated 25.05.2009, Circular No. 08 / 2013-Customs Dated 4.3.2013, Circular No.15/2014-customs dated 18.12.2014 and Circular 19/2019 dated 13.09.2019. For imports under these notifications the license holders have to fulfil certain conditions as mentioned in the respective notifications. These conditions need to be monitored by the Export Promotion Schemes Monitoring and Management Cell (EPSMMC).

2. As you are aware, for effective monitoring of the licenses, the EPSMMC has developed a software name as X-MAS. It has been observed that due to close monitoring of the imports under licenses, various assesseees are getting their Bills of entry re-assessed by the group by removing the benefit of notification claimed at the time of imports.

3. Such re-assessment may fall in the category of post-import amendment under Section 149 of the Customs Act 1962. In this regard, your attention is drawn towards Section 17(4) and Section 149 of the Customs Act. Further, such re-assessment should not be allowed as a matter of routine and adequate precautions such as various compliances and adherence to reasonable time limit may also be checked.

4. Further, it is also requested to report to EPSMMC section the amount of duty recovered due to such re-assessments.

(Sanjeev Kumar Singh)  
Commissioner of Customs NS-II

Copy to:

1. The Chief Commissioner of Customs, Mumbai Customs Zone-II - for information.
2. The Pr. Commissioner/ Commissioner of Customs, NS-Gen/NS-I/ NS-II/ NS-IV and NS-V.
3. All the Addl./Joint/Dy./Asstt. Commissioner, Mumbai Customs Zone-II.
4. Office copy.