



OFFICE OF THE COMMISSIONER OF CUSTOMS,
CUSTOMS HOUSE, KUTCHCH COMMISSIONERATE, NEAR BALAJI TEMPLE,
NEW KANDLA.

TELE. 02836-271468/69, FAX: 271465

STANDING ORDER NO. 03/2014

Subject : Export of a prohibited item under Advance Authorisation.

A copy of Circular No.4/2014-Customs dated 10.02.2014 issued from F. No. 605/27/2013-DBK by Shri Dinesh Kumar Gupta, Director (DBK), Ministry of Finance, Department of Revenue, Central Board of Excise & Customs, New Delhi is enclosed herewith for information, guidance and necessary action.

The same is brought to the notice of all the officers and field formations for information, guidance and strict compliance

Any difficulty faced in implementation of the above instruction / circular may be brought to the notice of the undersigned immediately.

(5-2-2014)
[K L Goyal]
Commissioner

Encl : above

F. No. S/20- 187/ 2013-14/A.G.

Date : 19.02.2014

To,

1. All Additional / Joint / Deputy / Assistant Commissioners of Customs, CH Kandla / Mundra / Bhuj
2. All Groups / Sections, Customs, Kandla / Mundra
3. EDI Section / Guard file.

Copy for information pl.

1. The Chief Commissioner of Customs, Gujarat Zone, Ahmedabad.
2. The Commissioner of Customs, Ahmedabad / Jamnagar

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Government of India
Ministry of Finance, Department of Revenue
Central Board of Excise & Customs
Drawback Division

New Delhi, dated the 10th February, 2014

To

All Chief Commissioners of Customs / Customs (Prev)/ Central Excise & Customs,
All Directors General / Chief Commissioner (AR), CESTAT,
All Commissioners of Customs / Customs (Prev)/ Customs & Central Excise/
Commissioners (Appeals)

Ma'am/Sir,

Subject: Export of a prohibited item under Advance Authorization – Reg.

The Department of Revenue has issued notification no. 01/2014-Customs dated 17.01.2014 to implement changes in the Foreign Trade Policy (2009-14) which have been made vide Department of Commerce Notification No. 51(RE-2013)/2009-2014 dated 14.11.2013 read with DGFT's Public Notice No.37/2009-2014(RE-2013) dated 14.11.2013.

2. The changes in the FTP provide for permitting the export of items which are otherwise prohibited for export, namely, items falling under Chapter 7 and 15 of ITC (HS) Schedule 2, under the Advance Authorization Scheme with specific conditions that are stricter than under a normal Advance Authorization. In such cases, the Advance Authorization will contain specific mention of the Public Notice No. 37/2009-2014(RE-2013) dated 14.11.2013.

3. Amongst the stricter conditions are – (a) export is subject to pre-import condition and the resultant product exported has to be manufactured out of the raw material already imported under the scheme (b) there has to be notified SION/prior fixation of norms by Norms Committee in terms of Para 4.4.2 of HBP Vol.1 (c) the Import/Export is permitted only through specific EDI enabled ports (d) EO period is 90 days from the date of clearance on import with no extensions (e) facility of regularisation of bonafide defaults under para 4.28 of HBP vol.1 is not available (f) imported material is subject to actual user condition and no transfer for any purpose, including job work, is permitted (g) imported material found defective or unfit for use has to be re-exported within thirty days, extendable by another thirty days.

4. Further, at the time of export an undertaking from the authorization holder has been prescribed to the effect that the resultant products, being exported against the authorization, which is otherwise prohibited for export, has been manufactured from the material already imported under the authorization. This undertaking is to also contain details of imports and exports made under the authorization. This condition has been prescribed to enable the customs officer to form a reasonable satisfaction that the goods under export are not the prohibited goods. The officer is to record suitable comments in this regard in the EDI field for departmental comments.

5. The field formations may also keep in view the Circular No. 5/2010-Cus dated 16.3.2010 and instruction no. 609/119/2010-DBK dated 18.1.2011.

6. This may be brought to the notice of the trade by issuing suitable Trade/ Public Notices. Officers may be suitably guided through Standing Orders. Difficulties faced, if any, in implementation of the Notification may be brought to the notice of the Board at an early date.

Yours faithfully,

(Dinesh Kumar Gupta)
Director (DBK)
Tele: 23360581

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