



Phone: 0364-2222597/2225325/2229005. Fax: 0364-2223440/2229007. E-mail: cus.shg-meg@nic.in

भारत सरकार  
Government of India  
वित्त मंत्रालय, राजस्व विभाग  
Ministry of Finance, Department of Revenue  
सीमा शुल्क आयुक्त (निवारक) का कार्यालय  
Office of the Commissioner of Customs (Preventive)  
पूर्वात्तर क्षेत्र

North Eastern Region  
सीमा शुल्क भवन 110 एम . जी. रोड शिलांग . 793001  
Custom House, 110 M. G. Road, Shillong - 793001

**Standing Order No.07/2019**  
**Dated Shillong the 2<sup>nd</sup> September, 2019**

Subject: Recovery of export benefits given under Incentive and Reward Schemes under Chapter 3 of FTP on re-import of exported goods - reg.

Attention of all concerned is invited to Board's Instruction No.03/2019 - Customs dated 13.08.2019 on the subject cited above along with Board's Notifications No.94/1996-Cus dated 16.12.1996, No.45/2017- Cus, No.46/2017-Cus and No.47/2017-Cus all dated 30.06.2017 regarding re-import of goods exported from India.

2. In this connection, Board has informed that the issue regarding recovery of export benefits given under incentive and reward schemes under Chapter 3 of Foreign Trade Policy (FTP) on re-import of exported goods has been highlighted by C&AG of India. In its observations, Audit has inter-alia pointed out that there was no provision in the Customs notification to recover the duty credit given under reward and incentive schemes under Chapter 3 of FTP at the time of re-import of such goods on which such benefit has been availed at the time of export.

3. The issue was examined by the Board in consultation with Directorate General of Foreign Trade (DGFT), which administers the reward schemes under Chapter 3 of FTP. DGFT has informed that RBI Master Direction on exports and imports issued vide F.No. RBI/2006-2007/313 A.P.(DIR Series) Circular No.37 dated 05 April, 2007 already has a provision regarding refund of incentives taken from DGFT for such re-imports. DGFT has also informed that as per para 3.24 of Handbook of Procedures issued under FTP 2015-20, a procedure for obtaining 'no incentive certificate' from Regional Authority (RA) of DGFT has been prescribed for such cases of re-import.

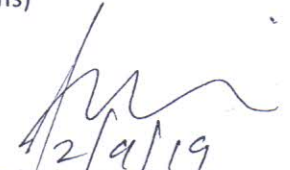
4. Thus it is incumbent upon the importer to provide a no incentive certificate from RA of DGFT at the time of re-import of exported goods. Accordingly, it is reiterated that before allowing clearance in cases of re-import of exported goods, a 'no-incentive certificate' from the respective RA of DGFT shall be ensured by Customs field formations.

5. Further, field formations should review past cases of re-import of exported goods and take necessary action for recovery of inadmissible duty credit, if any, in coordination with DGFT authorities. A compliance report may please be sent to this office by **20.09.2019**.

6. Difficulty faced, if any, in implementation may be brought to the notice of this office.

संलग्न: ऊपरोक्त अनुसार

(Authority: Board's Instruction No.03/2019 - Customs dated 13.08.2019 issued vide F.No.603/18/2018-DBK dated 13.08.2019, Central Board of Indirect Taxes & Customs)

  
[के. आशी खिएया /K. Ashi Khieya]  
आयुक्त/Commissioner

स्पीड पोस्ट/ ईमेल SPEED POST/email

पत्राचार संख्या: VIII(20)01/CUS/TECH/2018

2019-23A

दिनांक:

2 SEP 2019

Copy for information to:

1. The Deputy/Assistant Commissioner, Customs Division, Agartala/Aizawl/ Dhubri/Dimapur/ Guwahati/Imphal/Karimganj/Shillong, with a request to bring to the notice of trade and all concerned in their jurisdiction. A compliance report may please be sent to this office by **20.09.2019**.
2. The Deputy/Assistant Commissioner, Moreh LCS, Agartala LCS and ICD Amingaon.
3. The Superintendent, Computer Cell, Customs Hqrs, Shillong to upload the contents of this Public Notice to the Commissionerate website.
4. The Hindi Translator, Customs Hqrs, Shillong to get issued Hindi version of this Public Notice.
5. Guard File



[Ashish Kumar Nandy ]  
अधीक्षक (तकनीकी)/Superintendent (Tech)