



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)  
पूर्वोत्तर क्षेत्र  
North Eastern Region  
सीमा शुल्क भवन 110 एम . जी. रोड शिलांग . 793001  
Custom House, 110 M. G. Road, Shillong - 793001  
Phone: 0364-2222597/2225325/2229005. Fax: 0364-2223440/2229007. E-mail: cusshg@gmail.com

**PUBLIC NOTICE No. 05/2012**  
**Dated the 6<sup>th</sup> of December 2013**

**Subject: Procedure to be followed for granting Permission of Factory Stuffing (LoFSP) to manufacturer-exporters, merchant-exporters-reg.**

Attention of the Exporters, CHAs and the Public is invited to the Board's Circular No 20/2010-Customs dated 22.07.2010 wherein it has been provided that in order to reduce the transaction cost, a single factory stuffing permission shall be granted which shall be valid for all Customs stations from where the exporter proposes to export goods. However, in this regard the Board has also prescribed certain safeguards to be followed while granting Single Letter of Factory Permission which will be valid for all Customs Ports. In this connection, the Technical Branch, Customs Hqrs, Shillong will process all requests received for Factory Stuffing Permission.

2. The Hqrs. Technical Branch, herein after will issue LoFSP (Letter of Factory Stuffing Permission) in the format as annexed to this Public Notice (Annexure'A') to the categories of exporters mentioned below subject to the requirements detailed therein and thereof.

3. In terms of Board's Circular No 860/18/2007-CX dated 22.11.2007, self-sealing of export of goods has been made mandatory for the manufacturer - exporters (whether status holder or not) who export such goods under free shipping bills where no export benefit are being sought. Therefore, LoFSP will not be granted to the manufacturer-exporters in respect of exports under free shipping bills. However, they can opt for factory stuffing of export goods under export

incentive schemes.

4. In case of non-status holder manufacturer exporters operating under any export incentive schemes (i.e. in case of exports other than under free shipping bills), the LoFSP will be granted only on receipt of prior verification report regarding the genuineness of the existence and functioning of the manufacturing units and the No Objection Certificate from the concerned jurisdictional Central Excise Authorities regarding deputing of the officers for supervising the export stuffing operations. The genuineness of the IEC will also be confirmed from DGFT website before issue of LoFSP.

5. Similarly, in case of non -status holder merchant exporter the LoFSP will be granted only on receipt of prior verification report regarding the genuineness of the existence and functioning of the their warehouses/supporting manufacturer's units and No Objection Certificate from the concerned jurisdictional Central Excise Authorities regarding deputing of officers for supervising the export stuffing. The genuineness of the IEC of the exporter will also be confirmed from DGFT website before issue of LoFSP.

6. In case of status-holder merchant and manufacturer-exporters, the LoFSP will be granted provisionally which will be valid for 30 days and within such period the verification reports i.e. NOC from the concerned jurisdictional Central Excise Authorities regarding deputing of officers for supervising the export stuffing and verification report regarding the genuineness of the existence and functioning of the unit shall be submitted by them failing which the permission will stand automatically cancelled. On receipt of the verification report and acceptance of the same by the Deputy Commissioner (Tech), endorsement by Superintendent (Tech) regarding the same will be made on the Original LoFSP.

7. Though the LoFSP granted to manufacturer -exporters and other category of exporters is one time permission in nature, their track record will be monitored and reviewed periodically from the Central Excise Authorities and other custom stations i.e. after a period of every six months. The LoFSP will be liable to be cancelled in cases where the verification report received from Central Excise Authorities or other Customs stations is adverse and / or the exporters are facing any proceedings under

Customs, Excise, Service Tax or any other allied Acts.

8. All the exporters who seek factory stuffing permission shall submit their request for factory stuffing along with the details as given in Performa annexed as Annexure -B to the Deputy Commissioner (Technical), Customs Hqrs, Shillong. The exporter shall fill all the details in the annexure 'B' and write "Not Applicable" if any of the field does not pertain to them. The exporter shall also furnish a list of customs stations from where he intends to export his goods and also inform if they have applied to any other Custom House for LoFSP and status of the same. The following documents should also be submitted along with the request application:

- i) NOC issued by Central Excise Authorities for deputing officers for supervising the factory stuffing of the export cargo. This NOC will be required to be under the signature of Deputy/Assistant Commissioner or above.
- ii) Duly filled in Annexure-B. This will then be forwarded by Customs to the concerned Central Excise Authorities for verification. The genuineness of the existence and functioning of the factory will be verified by the Central Excise Authorities. The verification report must be under the signature of Deputy/Assistant Commissioner or above. In case of merchant exporter, verification report from jurisdictional Central Excise office informing of the existence of Registered Office address, is must.
- iii) Copy of the IEC issued by DGFT duly authenticated by the exporter himself/herself.
- iv) Copy of the PAN card duly authenticated by the exporter himself/herself.
- v) Copy of the Status House certificate duly authenticated by the exporter himself/herself.
- vi) Copy of the audited Balance Sheet for last Financial Year duly authenticated by the exporter himself/herself.
- vii) Details of authorised signatories alongwith their specimen signatures as per Annexure -C in duplicate.

9. The Hqrs. Technical Branch upon receipt of the complete application along with the said documents, will cross check the genuineness of the details furnished in the sealed cover from the jurisdictional AC/DC of Central Excise telephonically, by fax or by Email. The genuineness of the IEC shall also be checked from DGFT website. The

LoFSP shall be granted to the exporter within seven working days of receipt of verification report from Central Excise Authorities in the format Annexure 'A'. All the permissions shall be given a unique running serial number for each of such permissions granting the factory stuffing permission.

10. The Hqrs. Technical Branch shall maintain a register to keep a track-record of such permissions. The factory stuffing permission letter shall be circulated to all the customs houses for which the permission has been sought by the exporter along with a copy of the Annexure-'B' and Annexure-'C'. The Annexure-'B' contains the name and contact details of the Central Excise Range/Division concerned to facilitate real time verifications by the custom house, if required.

11. The Exporters clearing goods under the Factory Stuffing Permission shall produce, at the time of goods registration, a copy of the LoFSP self attested along with the ARE-I and other relevant documents. The goods registering Officers posted in the Export Shed will cross check the validity of Factory Stuffing Permission as to whether it is valid or the permission has been revoked.

12. The Exporters clearing goods under the Factory Stuffed Permission shall ensure that the containers are sealed by One Time Bottle Seal and mark the number only. In case, it is found that the containers are not sealed by one time bottle seal or if the seal is broken, the AC / DC (Export shed) shall get the goods examined as if these were not covered under the Factory Stuffing Permission.

13. The Central Excise officer who supervised the examination and stuffing of the cargo in the appointed premises as per the LoFSP shall mention his office contact Number and put his stamp of name and designation in the examination report / ARE-I and other documents. Similarly, the contact number, name, designation of the authorized signatory of the exporter also will be legibly indicated below his signature in the ARE-I that accompanies the export goods. The Central Excise officer who supervises the examination and stuffing of the cargo should ensure that the container is sealed by one time bottle seal and he should mention the one time bottle seal no. in his examination report.

14. Details of LoFSP issued by this Commissionerate shall also be listed in the website of this office ([www.shillongcustoms.nic.in](http://www.shillongcustoms.nic.in)), which can be used for verification of the LoFSP.

15. In case of LoFSP issued by other Customs House which is valid for exports through stations in this Commissionerate, the exporter/CHA shall produce the copy to Technical Branch, Customs Hqrs., Shillong and first time it will be verified for its authenticity from the issuing Customs House by FAX/Regd. Post. After verification, a separate letter of verification shall be issued which would be valid for all subsequent export clearances through this Commissionerate.

14. Any difficulty experienced in the implementation of this Public Notice may be brought to the notice of the undersigned immediately.

sdl-  
[Gaigongdin Panmei]  
Commissioner

Annexure 'A' to Public Notice No.05/2013 dated 06.12.13



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Government of India  
वित्त मंत्रालय, राजस्व विभाग  
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Phone: 0364-2222597/2225325/2229005. Fax: 0364-2223440/2229007. E-mail: cusshg@gmail.com

**FAX/SPEED POST**

C. No. VIII(48)23/CUS/TECH/LoFSP/2013/

Dated:

To,

M/s \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Subject: Issue of Factory Stuffing Permission in respect of M/s \_\_\_\_\_

This Letter of Factory Stuffing Permission (LoFSP) is being issued to M/s \_\_\_\_\_ having IEC number \_\_\_\_\_ on the basis of the application dated \_\_\_\_\_ given in terms of Public Notice number \_\_\_\_\_ dated \_\_\_\_\_ received in this office for factory stuffing permission from the premises specified below for the scheduled goods as annexed here with. This is one time permission which is valid until it is withdrawn. This permission is non transferable. This permission is valid only for the specified goods, for the specified premises and for the specified ports subject to the fulfillment of the conditions below:

**1. Details of the unit being granted permission for factory stuffing:**

LoFSP Number & date	
Name of the Ports for which it is valid	
Period of validity	
Name, Address & Telephone No. of the Firm	
Address of Factory Premises for which stuffing permission is granted	
IEC Number	

PAN Number	
Central Excise Registration Number	
Name of the Range, Address & Phone No.	

**2. Description of scheduled goods for which this permission is granted:**

Sl. No.	Description of export goods	R.I.T.C.

**3. The permission is valid subject to following conditions:**

- i. The exporter shall ensure that all the factory stuffed containers are sealed by **one time bottle seal** and not by any other means.
- ii. No correction/changes/amendment in the LoFSP will be valid unless the request for any correction/change/amendment is applied for and approved by the competent authority.
- iii. This LoFSP shall remain valid till the permission holder carries on the activity for which it has been issued or surrenders it or till it is revoked/suspended by the competent authority. However, if no exports take place in the jurisdiction of this Commissionerate for a period of six months; the permission should be liable to be cancelled on this ground alone.
- iv. The exporter shall provide necessary assistance & co-operation as may be required by the Central Excise authorities for carrying out the examination norms laid down from time to time. The permission is however subject to any examination by Customs.
- v. This LoFSP is valid only for exports other than those being exported under free shipping bills.
- vi. The exporter shall present the goods alongwith the processed shipping bills or check list of shipping bill with relevant invoice (in quadruplicate for export under drawback claim and in triplicate for the goods under any other scheme), packing lists and G.R. Form/Export Declaration Form etc. with a written request to the jurisdictional Superintendent of Central Excise.
- vii. The contact details of Technical Branch are as under:  
Deputy Commissioner (Tech): Phone no. 0364-2501834  
Superintendent (Tech): Phone No. 0364-2229006, Fax. 0364-2229007

- viii. Contact details at (vii) above are subject to change and exporters granted this permission shall keep track of the same to avoid any inconvenience.
- ix. Annexure 'B' and "C' of Public Notice will be submitted with updated information as on 1<sup>st</sup> day of each financial year by 15<sup>th</sup> April, each year.

**LoFSP Serial No.**

**Deputy Commissioner (Tech)**



**ANNEXURE 'B' TO PUBLIC NOTICE NO. 05/2013 DATED 06.12.13**

**DETAILS REQUIRED TO BE GIVEN FOR REQUEST OF FACTORY STUFFING  
PERMISSION**

<b>1. IEC Details</b>	
i. IEC Number	
ii. Date of Issue	
iii. Issuing Authority	

<b>2. Applicant Firm Details</b>	
i. Name	
ii. Address (Registered Office in case of Companies and Head Office in case of others)	
iii. Address of Factory where goods are manufactured	
iv. Telephone Nos. and Fax numbers	
v. Email address and website details if any	

<b>3. Type of Exporter (please tick)</b>	
i. Merchant Exporter	
ii. Manufacturer Exporter	
iii. Merchant cum manufacturer Exporter	
iv. Other (please specify)	

<b>4. Company Registration Details</b>	
i. Registration Number	
ii. Date of issue	
iii. Issuing Authority	

<b>5. Status House Details</b>	
i. One/Two/Three/Four/Five Star	
ii. Certificate Number	
iii. Date of Issue	
iv. Issuing Authority	
v. Validity Date	

<b>6. PAN and Bank Details</b>	
i. Pan Number	
ii. Issuing Authority	
iii. Name of the Bank & Branch	
iv. Account No.	
v. Type of Account	

<b>7. Central Excise Registration Details</b>	
i. Excise Registration Number	
ii. Issuing Authority	
iii. Range & Address (Phone & Fax Number)	
iv. Division & Address (Phone & Fax Number)	
v. Commissionerate & Address (Phone & Fax Number)	

<b>8. VAT/Sales Tax Details</b>	
i. VAT/Sales Tax Registration Number	
ii. Issuing Authority	

<b>9. Turnover Details for the preceding three financial years</b>		
Financial Year	Annual Domestic Turnover (Rs Lakhs)	Annual Export Turnover (Rs. Lakhs)

<b>10. Factory Stuffing Premises Details</b>	
i. Name	
ii. Complete Address (including Survey No.)	
iii. Whether owned/leased/rented	
iv. Facilities in the premises (Attach a separate sheet)	
v. Telephone number, FAX number & email of CEO/GM	

<b>11. Details of goods for which permission is sought</b>	
i. Nature and description of export goods	
ii. Scheme of export	
iii. RITC Code Nos. (Attach a separate sheet, if required)	

<b>12. Details of Proprietor/Partners/Directors of the applicant firm</b>	
i. Name	
ii. Father's Name	
iii. Residential Address	
iv. Telephone numbers	
v. PAN Number	

## DECLARATION/UNDERTAKING

1. I/We hereby declare that the particulars and the statements made in this application are true and correct to the best of my/our knowledge and belief and nothing has been concealed or withheld therefrom
2. I/We fully understand that any information furnished in the application if found incorrect or false will render me/us liable to any penal action or any other consequences as may be prescribed in law or otherwise warranted.
3. I/We hereby certify that the firm/Company for whom the application has been made has not been penalized under Customs Act/Allied Acts.
4. I hereby certify that I am authorised to verify and sign this declaration in terms of Power of Attorney vested in me by the Firm/Company.

Place  
Date

Signature of the applicant

Name  
Designation  
Official Address  
Residential Address  
e-mail address  
Telephone/Mobile no.

<b>13. CHA details</b>	
i. Name of the CHA	
ii. Address and telephone numbers	
iii. CHA Licence No.	
iv. email address of CHA	

<b>14. Details of Customs Port/Stations for which permission is sought</b>	
i. Name of the Port/Station	
ii. Commissionerate & Address (Phone & Fax Number)	

<b>15. Authorised Foreign Exchange Dealer's details</b>	
i. Name	
ii. Licence No.	
iii. AD Code as applicable	
iv. Address and telephone numbers	
v. email address of the dealer	

16. The details of proceedings initiated, if any, under Customs, Central Excise/Service Tax laws, during the last three years may also be provided in a separate sheet.

Place:

Signature of the Applicant

Date:

Name & Designation  
Official Address

**ANNEXURE 'C' TO PUBLIC NOTICE NO. 05/2013 DATED 06.12.13**

**Details of Authorised Signatories**

Sl.No.	Name (with position held), residential address & telephone number of the authorised signatory	Passport size photograph attested by the exporter	Specimen Signature (1)	Specimen Signature (2)
1				
2				
3				
4				

**Signature with Name and designation**

*Note: The authorised signatory should be the Owner, the Working Partner(s), the Managing Director, or the Company Secretary of the export concern or a person duly authorised by such owner, working partner, or the Board of Directors, as the case may be. The authorised signatory should be a permanent employee of the concern. The resolution authorizing the person who is nominated by the exporter to supervise the factory stuffing operations should also be accompanied with the application.*

**FAX/SPEED POST**

C. No. VIII(48)23/CUS/TECH/LoFSP/2013/

2252-67(A)

Dated:

11 DEC 2013

Copy to:

1. The Chief Commissioner, Central Excise & Customs, Shillong Zone, N.E.R., M.G. Road, Shillong - 793001.
2. The Commissioner, Central Excise, Morello Compound, Shillong - 793001.
3. The Commissioner, Central Excise, Sethi Trust Building, G.S. Road, Bhangagarh, Guwahati - 781005.
4. The Commissioner, Central Excise, Milan Nagar, Lane 'F', P.O. C.R. Building, Dibrugarh - 786003.
5. The Commissioner(Appeals), Central Excise & Customs, Piyali Phukan Path, Christian Basti, Guwahati.
6. The Deputy/Assistant Commissioner, Customs Division, Agartala/Aizawl/Dhubri/Dimapur/Guwahati/Imphal/Karimganj/Shillong, with a request to circulate the Public Notice among all the Exporter/Importer Association(s), Customs House Agents under their jurisdiction.
7. ✓ The Superintendent, Computer Cell, Customs Hqrs., Shillong. He is requested to upload the contents of this Public Notice on the website of this Commissionerate.
8. The Junior Hindi Translator, GL Branch, Customs Hqrs., Shillong. He is requested to issue the Hindi version of this Facility.
9. Guard File



[A.M. PAUL]  
Superintendent (Tech)