



**PUBLIC NOTICE NO. 04/2023
DATED .06.2023**

Subject: Amnesty Scheme for one time settlement of default in export obligation by Advance and EPCG authorization holders - Notification No.32/2023-Customs dated 26.04.2023.

Attention is invited of all the concerned to the Notification No.32/2023-Customs dated 26.04.2023 issued by the Ministry of Finance (Department of Revenue) and Board's Circular No. 11/2023-Customs dated 17.05.2023.

2. The Ministry has issued Notification No.32/2023-Customs dated 26.04.2023 to amend 13 Customs notifications pertaining to Advance Authorization (AA) and Export Promotion Capital Goods (EPCG) Schemes. This is to implement the Public Notice No. 02 dated 01.04.2023 notified by DGFT that has provided a procedure, under category of regularization of bonafide defaults, in which all pending cases of the default in meeting export obligation (EO) may be regularized by the authorization holder on payment of applicable Customs duty, corresponding to the shortfall in EO. Interest payable is capped at maximum of 100% of such duties exempted on which interest is payable as specified in the said Public Notice dated the 01.04.2023. However, no interest is payable on the portion of Additional Customs Duty and Special Additional Customs Duty. The authorization holder choosing to avail this procedure must complete the process of payment on or before 30.09.2023.

3. The amendments made by the Notification No.32/2023-Customs provide that in a case of default in export obligation, when the duty on the goods is paid to regularize the default in term of Public Notice No. 02/2023 dated 01.04.2023 notified by DGFT, the amount of interest to

be paid by the importer shall be payable as specified in the said Public Notice dated 01.04.2023. No other change is involved.

4. It may be noted that the cases under any investigation or adjudicated for involving fraud, mis-declaration or un-authorized diversion of material and/or capital goods are not covered in the scheme. Authorization holder shall not claim CENVAT Credit or Refund, under any provision of law, of any amount on duties paid under this scheme. However, there may be cases of calculation mistakes which are to be dealt on merits. Also, the DGFT PN No. 02/2023 dated 01.04.2023 specifies the necessary procedures which would be required to be followed.

Difficulties faced, if any, may please be brought to the notice of the undersigned immediately.

(आरती सक्सेना)

आयुक्त

सीमा शुल्क (निवारक) आयुक्तालय

उत्तर प्रदेश एवं उत्तराखण्ड

C.No.CUS/LKO/TECH/PUBLIC/TRADENOTICES/01/2023 Date: .06.2023

Copy forwarded for information and necessary action to:-

1. PA to the Chief Commissioner of Customs, Customs (P) Zone, Patna.
2. Deputy / Assistant Commissioner of Customs, Customs (P) Division, Lucknow/ Nautanwa / Varanasi /Bareilly / Gorakhpur / CCSI Airport Lucknow / ICD-JRY / ICD-Panki / ICD-Agra / ICD-Chakeri.
3. The Superintendent (Systems), Customs (P) Commissionerate, Lucknow with request to upload on Commissionerate's website.