



भारत सरकार
Government of India

वित्त मंत्रालय, राजस्व विभाग
Ministry of Finance, Department of Revenue

कार्यालय आयुक्त सीमा शुल्क (निवारक), उत्तर प्रदेश एवं उत्तराखण्ड
Office of the Commissioner, Customs (Prev) Uttar Pradesh & Uttarakhand

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TRADE NOTICE NO. 03/2019

DATE : 26.08.2019

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

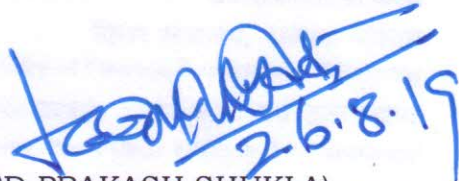
Attention of all concerned is invited to Notifications No.94/1996-Cus dated 16.12.1996, No.45/2017- Cus, No.46/2017-Cus and No.47/2017-Cus all dated 30.06.2017 regarding re-import of goods exported from India. In this connection, issue regarding recovery of export benefits given under incentive and reward 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.

2. The issue has been examined by the Board Office with DGFT, who 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.

3. 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.**

4. 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 for onward submission to Board Office by **20.09.2019 positively**.

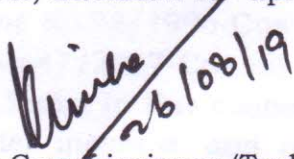
5. These instructions may be brought to the notice of all concerned. Difficulties faced, if any, in implementation, may please be brought to the notice of this Office.


(VED PRAKASH SHUKLA)
COMMISSIONER
CUSTOMS (PREV.), LUCKNOW

C.No. VIII(25) 162-Tech/Trade & Public Notice/2019 ^{2284 (SL)} Dated : .08.2019

Copy to:-

1. P.A to the Chief Commissioner of Customs (P) Patna Zone, Patna.
2. The Deputy/Assistant Commissioner, Customs (P) Division, Lucknow/ Bareilly/Gorkahpur/Nautanwa/Varanasi/CCSI Airport Lucknow/ ICD, Panki/ JRY/ Agra.
3. The Superintendent (Systems), Customs (P) Hdqrs., Lucknow for uploading the same at Website of the Commissionerate.
4. Notice Board/Guard File.


Deputy Commissioner (Tech)
Customs (P) Commissionerate,
Lucknow