

I/644287/2022



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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**INSTRUCTION No. 01/2022**

Attention to all concerned is invited towards the Notification No. 27/2022-Cus, 28/2022-Cus and 29/2022-Cus all dated 21.05.2022 vide which the Export duty under the second schedule, on some items, has been increased/imposed.

An issue has been raised by the exporters/stakeholders regarding different practices being adopted at different ports of export on the method of computation of transaction value and calculation of Export duty thereon.

In the said context, attention is drawn towards the Circular No. 18/2008-Cus dated 10.11.2008 wherein it is categorically mandated to compute the export duty on the FOB price of the goods. All concerned, are required to go through the referred circular and expedite the exports scrupulously. It is also to ensure that the objective of Trade facilitation and 'Ease of doing business' is top prioritized.

This may be brought to the notice of field officers and trade under your jurisdiction.

**(VED PRAKASH SHUKLA)**  
**COMMISSIONER**

To,

1. The Deputy/Assistant Commissioner of Customs (P) Division- Lucknow/ Nautanwa/Gorakhpur/Varanasi/Bareilly, ICD- Panki/JRY/Chakeri/Agra and CCSI Airport, Lucknow
2. The Superintendent (Systems), Customs (P) Commissionerate, Lucknow for uploading the same on official website.