

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II  
SECTION 3, SUB-SECTION (i)]  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

NOTIFICATION No. 21/2023 - Customs

New Delhi, the 1<sup>st</sup> April, 2023.

G.S.R. ....(E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India against a valid Advance Authorisation issued by the Regional Authority in terms of paragraph 4.03 of the Foreign Trade Policy (hereinafter referred to as the said authorisation) from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the whole of the additional duty, leviable thereon under sub-sections (1), (3) and (5) of section 3, integrated tax leviable thereon under sub-section (7) of section 3, goods and services tax compensation cess leviable thereon under sub-section (9) of section 3, safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A of the said Customs Tariff Act, subject to the following conditions, namely:-

- (i) that the said authorisation is produced before the proper officer of customs at the time of clearance for debit;
- (ii) that the said authorisation bears,-

(a) the name and address of the importer and the supporting manufacturer in cases where the said authorisation has been issued to a merchant exporter; and

(b) the shipping bill number(s) and date(s) and description, quantity and value of exports of the resultant product in cases where import takes place after fulfillment of export obligation; or

(c) the description and other specifications where applicable of the imported materials and the description, quantity and value of exports of the resultant product in cases where import takes place before fulfillment of export obligation;

(iii) that the materials imported correspond to the description and other specifications where applicable mentioned in the authorisation and are in terms of para 4.12 of the Foreign Trade Policy and the value and quantity thereof are within the limits specified in the said authorisation;

(iv) that in respect of imports made before the discharge of export obligation in full, the importer at the time of clearance of the imported materials executes a bond with such surety or security and in such form and for such sum as may be specified by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, binding himself to pay on demand an amount equal to the duty leviable, but for the exemption contained herein, on the imported materials in respect of which the conditions specified in this notification are not complied with, together with interest at the rate of fifteen per cent per annum from the date of clearance of the said materials;

(v) that in respect of imports made after the discharge of export obligation in full, if facility under rule 18 (rebate of duty paid on materials used in the manufacture of resultant product) or sub-rule (2) of rule 19 of the Central Excise Rules, 2017 or of CENVAT Credit under CENVAT Credit Rules, 2017 has been availed, then the importer shall, at the time of clearance of the imported materials furnish a bond to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, binding himself, to use the imported materials in his factory or in the factory of his supporting manufacturer for the manufacture of dutiable goods and to submit a certificate, from the jurisdictional Central Excise officer or from a specified chartered accountant within six months from the date of clearance of the said materials, that the imported materials have been so used:

Provided that if the importer pays additional duty of customs leviable on the imported materials but for the exemption contained herein, then the imported materials may be cleared without furnishing a bond specified in this condition and the additional duty of customs so paid shall be eligible for availing CENVAT Credit under the CENVAT Credit Rules, 2017;

(vi) that in respect of imports made after the discharge of export obligation in full, and if facility under rule 18 (rebate of duty paid on materials used in the manufacture of resultant product) or sub-rule (2) of rule 19 of the Central Excise Rules, 2017 or of CENVAT credit under CENVAT Credit Rules, 2017 has not been availed and the importer furnishes proof to this effect to the satisfaction of the Deputy Commissioner of Customs or the Assistant Commissioner of Customs as the case may be, then the imported materials may be cleared without furnishing a bond specified in condition (v);

(vii) that in respect of imports made after the discharge of exports obligation in full, if facility of input tax credit under relevant Goods and Service Tax law on inputs used for manufacturer and supply of goods exported has

been availed, then the importer shall, at the time of clearance of the imported materials, furnish a bond to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, binding himself, to use the imported materials in his factory or in the factory of his supporting manufacturer for the manufacture and supply of taxable goods (other than nil rated or fully exempt supplies) and to submit a certificate from a chartered accountant within six months from the date of clearance of the said materials, that the imported materials have been so used;

Provided that if the importer pays integrated tax and the goods and services tax compensation cess leviable on the imported materials under sub-section (7) and sub-section (9) respectively of section 3 of the said Customs Tariff Act on the imported materials but for the exemption contained herein, then such imported materials may be cleared without furnishing a bond specified in this condition;

(viii) that in respect of imports made after the discharge of export obligation in full, and if facility of input tax credit under relevant Goods and Service Tax law has not been availed on inputs used in the manufacture and supply of goods exported and the importer furnishes proof to this effect to the satisfaction of the Deputy Commissioner of Customs, or the Assistant Commissioner of Customs, as the case may be, then the imported materials may be cleared without furnishing a bond specified in condition (vii);

(ix) that the imports and exports are undertaken through the seaports, airports or through the inland container depots or through the land customs stations as mentioned in the Table 2 annexed to the Notification No. 26/2023-Customs dated 1<sup>st</sup> April, 2023 or a Special Economic Zone notified under section 4 of the Special Economic Zones Act, 2005 (28 of 2005):

Provided that the Commissioner of Customs may, by special order or a public notice and subject to such conditions as may be specified by him, permit import and export through any other seaport, airport, inland container depot or through a land customs station within his jurisdiction;

(x) that the export obligation as specified in the said authorisation (both in value and quantity terms) is discharged within the period specified in the said authorisation or within such extended period as may be granted by the Regional Authority by exporting resultant products, manufactured in India which are specified in the said authorisation:

Provided that an Advance Intermediate authorisation holder shall discharge export obligation by supplying the resultant products to exporter in terms of paragraph 4.05(c)(ii) of the Foreign Trade Policy;

Provided further that notwithstanding anything contained hereinabove for the said authorisations where the exemption from integrated tax and the goods and service tax compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act, has been availed, the export obligation shall be fulfilled by physical exports or by making domestic supplies mentioned at serial numbers 1,2 and 3 of the Table contained in notification No. 48/2017-Central Tax, dated the 18<sup>th</sup> October, 2017 published, *vide* number G.S.R 1305(E), dated the 18<sup>th</sup> October, 2017;

(xi) that the importer produces evidence of discharge of export obligation to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, within a period of sixty days of the expiry of period allowed for fulfillment of export obligation, or within such extended period as the said Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow;

(xii) that the said authorisation shall not be transferred and the said materials shall not be transferred or sold:

Provided that the said materials may be transferred to a job worker for processing subject to complying with the conditions specified in the relevant goods and services tax provisions permitting transfer of materials for job work;

(xiii) that in relation to the said authorisation issued to a merchant exporter, any bond required to be executed by the importer in terms of this notification shall be executed jointly by the merchant exporter and the supporting manufacturer binding themselves jointly and severally to comply with the conditions specified in this notification.

2. Where the materials are found defective or unfit for use, the said materials may be re-exported back to the foreign supplier within six months from the date of clearance of the said material or such extended period not exceeding a further period of six months as the Commissioner of Customs may allow:

Provided that at the time of re-export the materials are identified to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, as the materials which were imported.

*Explanation*, - For the purposes of this notification, -

(I) "dutiable goods" means excisable goods which are not exempt from central excise duty and which are not chargeable to 'nil' rate of central excise duty;

(II) "Foreign Trade Policy" means the Foreign Trade Policy, 2023, published by the Government of India in the Ministry of Commerce and Industry, *vide* notification No. 01/2023, dated the 31<sup>st</sup> March, 2023;

(III) "Regional Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorized by him to grant an authorisation under the said Act;

(IV) "Manufacture" has the same meaning as assigned to it in paragraph 11.31 of the Foreign Trade Policy;

(V) "Materials" means,-

(a) raw materials, components, intermediates, consumables, catalysts and parts which are required for manufacture of resultant product;

(b) mandatory spares within a value limit of ten per cent of the value of the authorisation which are required to be exported along with the resultant product;

(c) fuel required for manufacture of resultant product;

(d) packaging materials required for packing of resultant product;

(VI) "Specified Chartered Accountant" means a statutory auditor or a Chartered Accountant who certifies the importer's financial records under the Companies Act, 2013 (18 of 2013) or the Income Tax Act, 1961 (43 of 1961) or the Central/State Goods and Services Tax Act.

(VII) "Supply of taxable goods" means a supply of goods which is leviable to tax under relevant Goods and Services Tax law.

[F.No.605/10/2022-DBK]

(Dhananjay Singh)  
Under Secretary.

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SECTION 3, SUB-SECTION (i)]  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

NOTIFICATION No. 22/2023 - Customs

New Delhi, the 1<sup>st</sup> April, 2023.

G.S.R. ....(E) - In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts materials required for the manufacture of the final goods when imported into India, from whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as Customs Tariff Act) and from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A of the said Customs Tariff Act, except specified in para 2 to this notification, subject to the following conditions, namely:-

(i) that the importer has been granted Advance Authorisation for deemed export by the Regional Authority in terms of paragraph 4.05(c)(iii) of the Foreign Trade Policy permitting import of the said materials (hereinafter referred to as the said authorisation);

(ii) that the said authorisation is produced before the proper officer of customs at the time of clearance for debit;

(iii) that the said authorisation contains endorsements specifying, *inter alia* ,-

(a) the description, quantity and value of materials allowed to be imported under the said authorisation; and

(b) the description and quantity of final goods to be manufactured out of, or with, the imported materials:

Provided that in respect of inputs referred in paragraphs 4.12(i) and 4.12(ii) of the Foreign Trade Policy, the material permitted to be imported in the said authorisation shall be of the specific name or description or quantity, respectively, as the material used in the manufacture of the final goods supplied. The said authorisation holder shall declare these particulars on the documents like ARE-3 and Central Excise Certified Invoice;

(iv) that in respect of imports made before the discharge of export obligation, the importer at the time of clearance of the imported materials executes a bond with such surety or security, in such form and for such sum as may be specified by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, binding himself to pay on demand an amount equal to the duty leviable, but for the exemption contained herein, on the imported materials in respect of which the conditions specified in this notification are not complied with, together with interest at the rate of fifteen per cent per annum from the date of clearance of the said materials;

(v) that in respect of imports made after the discharge of export obligation, if facility under rule 18 or sub-rule (2) of rule 19 of the Central Excise Rules, 2017 or of the CENVAT Credit under CENVAT Credit Rules, 2017 has been availed, then the importer shall, at the time of clearance of the imported materials furnish a bond to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, binding himself, to use the imported materials in his factory or in the factory of his supporting manufacturer for the manufacture of dutiable goods and to submit a certificate, from the jurisdictional Central Excise officer or from a specified chartered accountant within six months from the date of clearance of the said materials, that the imported materials have been so used:

Provided that if the importer pays additional duty of customs leviable on the imported materials but for the exemption contained herein, then the imported materials may be cleared without furnishing a bond specified in this condition and the additional duty of customs so paid shall be eligible for availing CENVAT Credit under the CENVAT Credit Rules, 2017;

(vi) that in respect of imports made after the discharge of export obligation, and if facility under rule 18 or sub-rule 2 of rule 19 of the Central Excise Rules, 2017 or of the CENVAT credit under CENVAT Credit Rules, 2017 has not been availed and the importer furnishes proof to this effect to the satisfaction of the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, then the imported materials may be cleared without furnishing a bond specified in condition (v);

(vii) that the imports and exports are undertaken through the seaports, airports or through the inland container depots or through the land customs stations as mentioned in the Table 2 annexed to the Notification No. 26/2023-Customs dated 1<sup>st</sup> April, 2023 or a Special Economic Zone notified under section 4 of the Special Economic Zones Act, 2005 (28 of 2005):

Provided that the Commissioner of Customs may, by special order or a public notice and subject to such conditions as may be specified by him, permit import and export through any other seaport, airport, inland container depot or through a land customs station within his jurisdiction;

(viii) that the export obligation as specified in the said authorisation (both in value and quantity terms) is discharged within the period specified in the said authorisation or within such extended period as may be granted by the Regional Authority by supplying final goods manufactured in India which are specified in the said authorisation;

(ix) that the importer produces evidence of having discharged obligation to supply final goods to the satisfaction of the said Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, within a period of sixty days from the expiry of the period allowed for fulfillment of obligation or within such extended period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow;

(x) that the said authorisation shall not be transferred and the said materials shall not be transferred or sold:

Provided that the said materials may be transferred to a job worker for processing subject to complying with the conditions specified in the relevant goods and services tax provisions permitting transfer of materials for job work:

(xi) that components and parts, required for manufacture of final goods which are wholly exempted from payment of excise duty when removed from the factory of production, may be taken directly from the port of import to the project site as per the procedures and limitations, if any, laid down by the Board in this regard subject to the condition that description and quantity of such components and parts and the address of the site have been specified in the said authorisation.

2. The exemption from safeguard duty, transitional product specific safeguard duty, countervailing duty and anti-dumping duty shall not be available in respect of material required for final goods which are covered under sub-clauses (a), (c), (d) and (i) of clause (III) of the Explanation to this notification.

*Explanation.* - For the purposes of this notification,-

(I) "dutiable goods" means excisable goods which are not exempt from central excise duty and which are not chargeable to 'nil' rate of central excise duty;

(II) "Export Oriented Units" has the same meaning as assigned to it in paragraph 9.18 of the Foreign Trade Policy;

(III) "Final goods" means -

(a) supply of goods against Advance Authorisation or Advance Authorisation for annual requirement or Duty Free Import Authorisation Scheme;

(b) supply of goods to Export Oriented Units or Software Technology Parks or Electronic Hardware Technology Parks or Biotechnology Parks;

(c) supply of capital goods against Export Promotion Capital Goods Authorisation;

(d) supply of marine freight containers by 100% Export Oriented Units (domestic freight container manufacturers) where such containers are exported out of India within a period of six months or such further period as may be permitted by the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be;

(e) supply of goods to projects financed by multilateral or bilateral agencies or funds as notified by Department of Economic Affairs, Ministry of Finance under International Competitive Bidding (ICB) in accordance with the procedures of those agencies or funds, where legal agreements provide for tender evaluation without including customs duty;

(f) supply and installation of goods and equipment (single responsibility of turnkey contracts) to projects financed by multilateral or bilateral agencies or funds as notified by Department of Economic Affairs, Ministry of Finance under ICB in accordance with the procedures of those agencies or funds, where bids may have been invited and evaluated on the basis of Delivered Duty Paid (DDP) prices for goods manufactured abroad;

(g) supply of goods to any project or purpose in respect of which the Ministry of Finance, by notification No. 50/2017- Customs dated the 30<sup>th</sup> June, 2017, as amended from time to time, permits import of such goods at zero customs duty subject to conditions specified in the said notification and the supply is made under ICB procedure;

(h) supply of goods required for setting up of any of the mega power projects specified in the list 31 at Sl. No. 598 of notification No. 50/2017-Customs dated the 30<sup>th</sup> June, 2017, as amended from time to time, provided the mega power project conforms to the threshold generation capacity specified in the said Notification. The supply should be made under ICB procedure. The ICB condition shall not be mandatory if the requisite quantum of power has been tied up through tariff based competitive bidding or if the project has been awarded through tariff based competitive bidding;

(i) for supply for official use or to the projects funded by UN or International Organisation in terms of Notification No. 84/97-Customs dated the 11<sup>th</sup> November, 1997;

(j) Supply of goods to nuclear power projects through National Competitive Bidding (NCB) or through International

Competitive Bidding (ICB) as provided in clause(g) of para 7.02 of Foreign Trade Policy;

(IV) "Foreign Trade Policy" means the Foreign Trade Policy, 2023, published by the Government of India in the Ministry of Commerce and Industry, *vide* notification No. 01/2023, dated the 31<sup>st</sup> March, 2023;

(V) "Materials" means -

(a) raw materials, components, intermediates, consumables, catalysts and parts which are required for manufacture of final goods;

(b) mandatory spares within a value limit of ten per cent of the value of the authorisation which are required to be exported along with the final goods;

(c) fuel required for manufacture of final goods;

(d) packaging materials required for packing of final goods;

(VI) "Regional Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant an authorisation under the said Act; and

(VII) "Specified Chartered Accountant" means a statutory auditor or a Chartered Accountant who certifies the importer's financial records under the Companies Act, 2013 (18 of 2013) or the Income Tax Act, 1961 (43 of 1961) or the Central/State Goods and Services Tax Act.

(VIII) "Supply of taxable goods" means a supply of goods which is leviable to tax under relevant Goods and Services Tax law.

[F.No.605/10/2022-DBK]

(Dhananjay Singh)  
Under Secretary.

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SECTION 3, SUB-SECTION (i)]  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

NOTIFICATION No. 23/2023 - Customs

New Delhi, the 1<sup>st</sup> April, 2023.

G. S. R. ....(E) - In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India, against a valid Advance Authorisation for Annual Requirement (hereinafter referred to as the said Authorisation) with actual user condition issued by the Regional Authority in terms of Paragraph 4.07 of the Foreign Trade Policy from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as Customs Tariff Act) and [from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, integrated tax leviable thereon under sub-section (7) of section 3, the goods and services tax compensation cess leviable thereon under sub-section (9) of section 3, safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A of the said Customs Tariff Act, subject to the following conditions, namely:-

(i) that the said authorisation is produced before the proper officer of customs at the time of clearance for debit of the quantity and value of imports;

(ii) that the said authorisation is issued with respect to Standard Input Output Norms (SION) fixed and bears, -

(a) the name and address of the importer and the supporting manufacturer in cases where the said authorisation has been issued to a merchant exporter; and

(b) the shipping bill number(s) and date(s) and description, quantity and value of exports of the resultant product in cases where import takes place after fulfillment of export obligation; or

(c) the description, Cost Insurance Freight value and other specifications of the imported materials and the description, quantity and Free on Board value of exports of the resultant product covered under an export product group specified in the Hand Book of Procedures, in such cases where import takes place before fulfillment of export obligation:

Provided that in respect of inputs referred in paragraphs 4.12(i) and 4.12(ii) of the Foreign Trade Policy, the material permitted to be imported in the said authorisation shall be of the specific name or description or quantity, respectively, as the material used in the export of the resultant product. The exporter shall declare these particulars in the shipping bill or bill of export:

Provided further that in respect of the inputs specified in paragraph 4.44 (b) of the Hand Book of Procedures of the Foreign Trade Policy, the technical characteristics, quality and specifications shall be declared at the time of import and the material permitted in the said authorisation shall be of the same technical characteristics, quality and specifications as the materials used (or to be used) in the export of the resultant product:

Provided also that the exporter shall give declaration with regard to the technical characteristics, quality and specifications of materials used in the export of resultant product, in the shipping bill/ bill of export;

(iii) that in respect of imports made before the discharge of export obligation, the importer at the time of clearance of the imported materials executes a bond with such surety or security and in such form and for such sum as may be specified by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, binding himself to pay on demand an amount equal to the duty leviable, but for the exemption contained herein, on the imported materials in respect of which the conditions specified in this notification are not complied with, together with interest at the rate of fifteen percent per annum from the date of clearance of the said materials;

(iv) that in respect of imports made after the discharge of export obligation, if facility of Cenvat Credit under Cenvat Credit Rules, 2017 has been availed, then the importer shall, at the time of clearance of the imported materials furnish a bond to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, binding himself, to use the imported materials in his factory or in the factory of his supporting manufacturer for the manufacture of dutiable goods and to submit a certificate, from the jurisdictional Central Excise officer or from a specified chartered accountant within six months from the date of clearance of the said materials, that the imported materials have been so used:

Provided that if the importer pays additional duty of customs leviable on the imported materials but for the exemption contained herein, then the imported materials may be cleared without furnishing a bond specified in this condition and the additional duty of customs so paid shall be eligible for availing Cenvat Credit under the Cenvat Credit Rules, 2017;

(v) that in respect of imports made after the discharge of export obligation in full, and if facility under rule 18 or sub-rule (2) of rule 19 of the Central Excise Rules, 2017 or of Cenvat credit under Cenvat Credit Rules, 2017 has not been availed and the importer furnishes proof to this effect to the satisfaction of the Deputy Commissioner of Customs or the Assistant Commissioner of Customs as the case may be, then the imported materials may be cleared without furnishing a bond specified in condition (iv);

(vi) that in respect of imports made after the discharge of export obligation in full, if facility of input tax credit under relevant Goods and Services Tax law on inputs used for manufacture and supply of goods exported has been availed, then the importer shall, at the time of clearance of the imported materials, furnish a bond to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, binding himself, to use the imported materials in his factory or in the factory of his supporting manufacturer for the manufacture and supply of taxable goods (other than nil rated or fully exempt supplies) and to submit a certificate from a chartered accountant within six months from the date of clearance of the said materials, that the imported materials have been so used;

Provided that if the importer pays integrated tax and the goods and services tax compensation cess leviable on the imported materials under sub-section (7) and sub-section (9) respectively of section 3 of the said Customs Tariff Act on the imported materials but for the exemption contained herein, then such imported materials may be cleared without furnishing a bond specified in this condition;

(vii) that in respect of imports made after the discharge of export obligation in full, and if facility of input tax credit under relevant Goods and Services Tax law has not been availed on inputs used in the manufacture and supply of goods exported and the importer furnishes proof to this effect to the satisfaction of the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, then the imported materials may be cleared without furnishing a bond specified in condition (vi);

(viii) that the imports and exports are undertaken through the seaports, airports or through the inland container depots or through the land customs stations as mentioned in the Table 2 annexed to Notification No. 26/2023-Customs dated 1<sup>st</sup> April, 2023 or a Special Economic Zone notified under section 4 of the Special Economic Zones Act, 2005 (28 of 2005):

Provided that the Commissioner of Customs may, by special order or a public notice and subject to such conditions as may be specified by him, permit import and export through any other seaport, airport, inland container depot or through a land customs station within his jurisdiction;

(ix) that sourcing of the imported materials from Private Bonded Warehouses set up under paragraph 2.36 of the Foreign Trade Policy would be allowed;

(x) that the export obligation as specified in the said authorisation (both in value and quantity terms) is discharged within the period specified in the said authorisation or within such extended period as may be granted by the Regional Authority by exporting resultant products, manufactured in India which are specified in the said authorisation and in respect of which facility under rule 18 or sub-rule (2) of rule 19 of the Central Excise Rules, 2017 has not been availed:

Provided that an Advance Intermediate authorisation holder shall discharge export obligation by supplying the resultant products to exporter in terms of paragraph 4.05(c)(ii) of the Foreign Trade Policy:

Provided further that notwithstanding anything contained hereinabove for the said authorisations where the exemption from integrated tax and the goods and services tax compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act, has been availed, the export obligation shall be fulfilled by physical exports or by making domestic supplies mentioned at serial numbers 1,2 and 3 of the Table contained in notification No. 48/2017-Central Tax, dated the 18<sup>th</sup> October, 2017 published vide number 1305(E), dated the 18<sup>th</sup> October, 2017;

(xi) that the importer produces evidence of discharge of export obligation to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, within a period of sixty days of the expiry of period allowed for fulfillment of export obligation, or within such extended period as the said Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow;

(xii) that the exempt materials shall not be disposed of or utilized in any manner except for discharge of export obligation or for replenishment of such materials and the materials so replenished shall not be sold or transferred to any other person:

Provided that the said materials may be transferred to a job worker for processing subject to complying with the conditions prescribed in the relevant goods and services tax provisions permitting transfer of materials for job work:

(xiii) that in relation to the said authorisation issued to a manufacturer exporter or merchant exporter, any bond required to be executed by the importer in terms of this notification shall be executed jointly by the manufacturer exporter or merchant exporter as the case may be and the supporting manufacturer binding themselves jointly and severally to comply with the conditions specified in this notification;

(xiv) that the exemption from safeguard duty, transitional product specific safeguard duty, countervailing duty and anti-dumping duty shall not be available in respect of material imported-



(a) for supply of goods against Advance Authorisation or Advance Authorisation for annual requirement or Duty Free Import Authorisation;

(b) for supply of goods to Export Oriented Unit or Software Technology Parks or Electronic Hardware Technology Parks or Biotechnology Parks;

(c) for supply of goods against Export Promotion Capital Good (EPCG) Authorisation;

(d) for supply of marine freight containers by 100% Export Oriented Unit (domestic freight container- manufacturers) where said containers are exported out of India within 6 months or such further period as permitted by Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be; and

(e) for supply for official use or to the projects funded by UN or International Organisation in terms of Notification No. 84/97-Customs dated 11-11-1997.

*Explanation,-* For the purposes of this notification,-

(I) "dutiable goods" means excisable goods which are not exempt from central excise duty and which are not chargeable to 'nil' rate of central excise duty;

(II) "Foreign Trade Policy" means the Foreign Trade Policy, 2023, published by the Government of India in the Ministry of Commerce and Industry, *vide* notification No. 01/2023, dated the 31<sup>st</sup> March, 2023;

(III) "Handbook of Procedures" means the Handbook of Procedures, 2023 published by the Government of India in the Ministry of Commerce and Industry *vide* public notice No. 01/2023, dated the 1<sup>st</sup> April, 2023;

(IV) "Manufacture" has the same meaning as assigned to it in paragraph 11.31 of the Foreign Trade Policy;

(V) "Materials" means

(a) raw materials, components, intermediates, consumables, catalysts and parts which are required for manufacture of resultant product;

(b) mandatory spares within a value limit of ten per cent of the value of the authorisation which are required to be exported along with the resultant product;

(c) fuel required for manufacture of resultant product;

(d) packaging materials required for packing of resultant product;

(VI) "Regional Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorized by him to grant an authorisation under the said Act;

(VII) "Specified Chartered Accountant" means a statutory auditor or a Chartered Accountant who certifies the importer's financial records under the Companies Act, 2013 (18 of 2013) or the Income Tax Act, 1961 (43 of 1961) or the Sales Tax or the Value Added Tax Act of the State Government.

(VIII) "Supply of taxable goods" means a supply of goods which is leviable to tax under relevant Goods and Services Tax law.

[F.No.605/10/2022 -DBK]

(Dhananjay Singh)  
Under Secretary.

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SECTION 3, SUB-SECTION (i)]  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

NOTIFICATION No. 24/2023 - Customs

New Delhi, the 1<sup>st</sup> April, 2023.

G.S.R. ....(E) - In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India against an Advance Authorisation issued in terms of paragraph 4.03 read with paragraph 4.18 (i) of the Foreign Trade Policy meant for export of a prohibited item in terms of paragraph 4.05 of the Handbook of Procedures (hereinafter referred to as the said authorization) from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as Customs Tariff Act) and from the whole of the additional duty, leviable thereon under sub-sections (1), (3) and (5) of section 3, integrated tax leviable thereon under sub-section (7) of section 3, the goods and services tax compensation cess leviable thereon under sub-section (9) of section 3, safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A of the said Customs Tariff Act, subject to the following conditions, namely :-

(i) that the said authorisation, issued by the Regional Authority, is produced before the proper officer of customs at the time of clearance for debit;

(ii) that the said authorisation bears the name and address of the importer, the description and other specifications of the imported material and the description, quantity and value of exports of the resultant product;

(iii) that the imported material corresponds to the description and other specifications, where applicable, mentioned in the said authorisation and the value and quantity thereof are within the limits specified in the said authorisation;

(iv) that the export is made subject to pre-import condition under notified Standard Input Output Norms (SION) or under prior fixation of norms in terms of Para 4.06 of Handbook of Procedures;

(v) that the importer at the time of clearance of the imported materials executes a bond with such surety or security and in such form and for such sum as may be specified by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, binding himself to pay on demand an amount equal to the duty leviable, but for the exemption contained herein, on the imported materials in respect of which the conditions specified in this notification are not complied with, together with interest at the rate of fifteen per cent per annum from the date of clearance of the said materials;

(vi) that the imports under the said authorisation and the subsequent exports for fulfilling the export obligation are undertaken only through the seaports or airports or Inland Container Depots or Land Customs Stations which are specified in the Table below:-

**TABLE**

| S. No. | EDI- enabled Port/ ICD/LCS | Located at  |
|--------|----------------------------|---|
| 1.     | Seaport                    | Bedi (including Rozi-Jamnagar), Chennai, Cochin, Dahej, Kakinada, Kandla, Kattupalli (Tamil Nadu), Kolkata, Krishnapatnam, Ennore (Tamil Nadu), Karaikal (Union territory of Puducherry), Magdalla, Mangalore, Marmagao, Mumbai, Mundra, Nagapattinam, Nhava Sheva, Paradeep, Pipavav, Tuticorin, Visakhapatnam   |
| 2.     | Airport                    | Ahmedabad, Bengaluru, Calicut, Chennai, Cochin, Coimbatore, Delhi, Hyderabad, Indore, Jaipur, Kolkata, Mumbai, Trivandrum, Visakhapatnam  |
| 3.     | Inland Container Depot     | Agra, Ahmedabad, Melpakkam Village (Arakkonam Taluk, Vellore District), Bengaluru, Bhilwara, Bhiwadi, Bhusawal, Chettipalayam (Tamil Nadu), Chheharata (Amritsar), Coimbatore, Dadri, Daulatabad (Maliwada), Delhi, Dighi (Pune), Durgapur (Export Promotion Industrial Park), Faridabad, Garhi Harsaru, Gauhati, Hyderabad, Irugur Village (Tamil Nadu), Irungattukottai (SIPCOT Industrial Park, Katrambakkam Village, Sriperumbudur Taluk, Kanchipuram District, Tamil Nadu), Jaipur, Jalandhar, Jodhpur, Kanpur, Karur, Kota, Loni (District Ghaziabad), Ludhiana, Mandideep (District Raisen), Marripalem Village (in Edlapadu Taluk of District Guntur), Miraj, Moradabad, Nagpur, Nasik, Patli (Gurgaon), Pitampur (Indore), Raipur, Rewari, Talegaon (District Pune), Tirupur, Tuticorin, Vadodara, Waluj (Aurangabad). |

|    |                      |                            |
|----|----------------------|----------------------------|
| 4. | Land Customs Station | Jogbani, Petrapole, Raxaul |
|----|----------------------|----------------------------|

(vii) that the export obligation as specified in the said authorisation (both in value and quantity terms) is discharged within ninety days from the date of clearance of imported materials by exporting the resultant product (specified in the said authorisation), -

(a) which is manufactured in India using the material imported against the said authorisation; and

(b) in respect of which the facility under rule 18 (rebate of duty paid on materials used in manufacture) or sub-rule (2) of rule 19 of the Central Excise Rules, 2017 has not been availed; and

(viii) that the Authorisation Holder fulfills the export obligation, including the stipulated value addition;

(ix) that nothing contained in the provisions of Para 4.49 of Handbook of Procedures shall be applicable in relation to the said authorisation;

(x) that at the time of export the authorisation holder gives an undertaking to the effect that the resultant product, being exported against the said authorisation, which is otherwise prohibited for export, has been manufactured from the material already imported under the said authorisation and the said undertaking contains the details of the imports and exports made under the said authorisation;

(xi) that the said authorisation shall not be transferred and the imported material shall be subject to actual user condition and shall not be sold or transferred for any purpose, or by any means, including job work;

(xii) that the importer produces evidence of discharge of the export obligation to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, within a period of sixty days of the expiry of period allowed for fulfillment of export obligation, or within such extended period as the said Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow.

2. Where the materials are found defective or unfit for use, the said materials may be re-exported back to the foreign supplier within thirty days from the date of clearance of the said material or such extended period, not exceeding a further period of thirty days, as the Commissioner of Customs may allow:

Provided that at the time of re-export the materials are identified to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, as the materials which were imported.

*Explanation, -* For the purpose of this notification, -

(I) "Foreign Trade Policy" means the Foreign Trade Policy, 2023, published by the Government of India in the Ministry of Commerce and Industry, vide notification No. 01/2023, dated the 31<sup>st</sup> March, 2023;

(II) "Handbook of Procedures" means the Handbook of Procedures, 2023 published by the Government of India in the Ministry of Commerce and Industry vide public notice No. 01/2023, dated the 1<sup>st</sup> April 2023;

(III) "Manufacture" has the same meaning as assigned to it in paragraph 11.31 of the Foreign Trade Policy;

(IV) "Materials" means raw materials, consumables, fuel and packaging materials required for manufacturing of the resultant product;

(V) "Regional Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant an authorisation including a duty credit scrip under the said Act.

[F.No.605/10/2022-DBK]

(Dhananjay Singh)  
Under Secretary.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II  
SECTION 3, SUB-SECTION (i)]  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

NOTIFICATION No. 25/2023 - Customs

New Delhi, the 1<sup>st</sup> April, 2023.

G.S.R. ....(E) - In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India against a valid Duty Free Import Authorisation issued by the Regional Authority in terms of paragraphs 4.24 and 4.26 of the Foreign Trade Policy (hereinafter referred to as the said authorisation) from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), subject to the following conditions, namely :-

(i) that the said authorisation is produced before the proper officer of customs at the time of clearance for debit;

(ii) that Standard Input Output Norms (SION) number, description, quantity and Free on Board value of the resultant product exported and the shipping bill number(s) and date(s) are endorsed on the said authorisation:

Provided that the said SION does not prescribe the actual user condition;

(iii) that the description and other specifications wherever applicable, value and quantity of materials imported are mentioned in the said authorisation and the value and quantity thereof are within the limits specified in the said authorisation:

Provided that in respect of inputs referred in paragraphs 4.12(i) and 4.12(ii) of the Foreign Trade Policy, the material permitted to be imported in the said authorisation shall be of the specific name or description or quantity, respectively, as the material used in the export of the resultant product. The exporter shall declare these particulars of materials used in the shipping bill/ bill of export:

Provided further that in respect of resultant products requiring inputs specified in paragraph 4.29 of the Foreign Trade Policy, the materials permitted in the said authorisation shall be of the same quality, technical characteristics and specifications as the materials used in the said resultant product. The exporter shall declare these particulars of materials used in the shipping bill or bill of export;

(iv) that the said authorisation shall be transferable subject to such conditions as may be specified;

(v) that the imports and exports are undertaken through the seaports, airports or through the inland container depots or through the land customs stations as mentioned in the Table 2 annexed to the Notification No. 26/2023-Customs dated 1<sup>st</sup> April, 2023 or a Special Economic Zone notified under section 4 of the Special Economic Zones Act, 2005 (28 of 2005):

Provided that the Commissioner of Customs may, by special order or a public notice and subject to such conditions as may be specified by him, permit import and export through any other seaport, airport, inland container depot or through a land customs station within his jurisdiction;

(vi) that the exports as specified in the said authorisation (both in value and quantity terms) were fulfilled within the period specified in paragraph 4.28 of the Foreign Trade Policy by exporting resultant products, manufactured in India, which are specified in the said authorisation:

Provided that in case of an authorisation for intermediate supply, the export obligation shall have been discharged by supplying the resultant products to the exporter in terms of paragraph 4.05(c)(ii) of the Foreign Trade Policy;

(vii) that the importer produces evidence of fulfillment of the export obligation to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;

(viii) that in relation to the said authorisation issued to a merchant exporter, the name and complete postal address of the supporting manufacturer who manufactured the export product is declared in the shipping bills and specified in the said authorization.

2. Where the materials are found defective or unfit for use, the said materials may be re-exported back to the foreign supplier within six months from the date of clearance of the said material or such extended period not exceeding a further period of six months as the Commissioner of Customs may allow:

Provided that at the time of re-export, the materials are identified to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, as the materials which were imported.

Explanation, - For the purposes of this notification,-

(I) "Foreign Trade Policy" means the Foreign Trade Policy, 2023, published by the Government of India in the Ministry of Commerce and Industry, *vide* notification No. 01/2023, dated the 31<sup>st</sup> March, 2023;

(II) "Manufacture" has the same meaning as assigned to it in paragraph 11.31 of the Foreign Trade Policy;

(III) "Materials" means,-

(a) raw materials, components, intermediates, consumables, catalysts and parts which are required for manufacture of resultant product;

(b) packaging materials required for packing of resultant product;

(IV) "Regional Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant an authorisation under the said Act.

[F.No.605/10/2022-DBK]

(Dhananjay Singh)  
Under Secretary.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II  
SECTION 3, SUB-SECTION (i)]  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

NOTIFICATION No. 26/2023 - Customs

New Delhi, the 1<sup>st</sup> April, 2023.

G.S.R. ....(E) .- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods specified in the Table 1 annexed hereto, from, -

(i) the whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act); and

(ii) the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3 of the Customs Tariff Act, when specifically claimed by the importer;

(iii) the whole of integrated tax and the goods and services tax compensation cess leviable thereon under sub-sections (7) and (9) of section 3 of the Customs Tariff Act.

2. The exemption under this notification shall be subject to the following conditions, namely: -

(1) that the goods imported are covered by a valid authorisation issued under the Export Promotion Capital Goods (EPCG) Scheme in terms of Chapter 5 of the Foreign Trade Policy permitting import of goods at zero customs duty.

(2) that the authorisation is registered at the port of import specified in the said authorisation and the goods, which are specified in the Table 1 annexed hereto, are imported within validity of the said authorisation and the said authorisation is produced for debit by the proper officer of customs at the time of clearance:

Provided that the catalyst for one subsequent charge shall be allowed, under the authorisation in which plant, machinery or equipment and catalyst for initial charge have been imported, except in cases where the Regional Authority issues a separate authorisation for catalyst for one subsequent charge after the plant, machinery or equipment and catalyst for initial charge have already been imported.

(3) that the goods imported shall not be disposed of or transferred by sale or lease or any other manner till export obligation is complete.

(4) that the importer executes a bond in such form and for such sum and with such surety or security as may be specified by the Deputy Commissioner of Customs or Assistant Commissioner of Customs binding himself to comply with all the conditions of this notification as well as to fulfill export obligation on Free on Board (FOB) basis equivalent to six times the duty saved on the goods imported as may be specified on the authorisation, or for such higher sum as may be fixed or endorsed by the Regional Authority in terms of Para 5.15 of the Handbook of Procedures, within a period of six years from the date of issue of Authorisation, in the following proportions, namely :-

| S. No. | Period from the date of issue of Authorisation    | Minimum export obligation to be fulfilled |
|--------|---|---|
| (1)    | (2)   | (3)                                       |
| 1.     | Block of 1 <sup>st</sup> to 4 <sup>th</sup> year  | 50%                                       |
| 2.     | Block of 5 <sup>th</sup> and 6 <sup>th</sup> year | Balance EO:                               |

Provided that in case the authorisation is issued to a Common Service Provider (CSP), it shall execute the bond with bank guarantee and the bank guarantee shall be equivalent to 100 per cent. of the duty foregone, and the bank guarantee shall be given by CSP or by anyone of the users or a combination thereof, at the option of the CSP:

Provided further that the export obligation shall be 75 per cent. of the normal export obligation specified above when fulfilled by export of following green technology products, namely, Solar Energy Generating Systems and parts or Equipments thereof, Wind Energy Generating Systems and parts or equipment thereof, LED lights of various kind, Vapour Absorption Chillers, Waste Heat Boiler, Waste Heat Recovery Units, Unfired Heat

Recovery Steam Generators, Water Treatment Plants, Battery Electric Vehicles (BEV) [other than Hybrid Electric Vehicles (HEVs) and Plug-in Hybrid Electric Vehicle (PHEV)] of all types, Vertical Farming equipment, Wastewater Treatment and Recycling, Rainwater harvesting system and Rainwater Filters, and Green Hydrogen:

Provided also that for units located in Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Jammu and Kashmir and Ladakh, the export obligation shall be 25 per cent. of the normal export obligation specified above:

Provided also that where a unit holding Export Promotion Capital Goods authorisation and have been admitted under provisions of the Insolvency and Bankruptcy Code, 2016 [31 of 2016] for commencement of insolvency proceedings and in respect of whom the resolution plan has been approved under section 31 of Insolvency and Bankruptcy Code, 2016 by Adjudicating Authority shall be permitted to relief, concessions and waivers in accordance with the resolution plan approved or finalized by Adjudicating Authority or Appellate Authorities as the case may be.

(5) that if the importer does not claim exemption from the additional duty leviable under sub-sections (1), (3), (5), (7) and (9) of section 3 of the Customs Tariff Act, the additional duty so paid by him shall not be taken for computation of the net duty saved for the purpose of fixation of export obligation provided the Input Tax Credit of additional duty paid has not been taken.

(6) that the importer, including a CSP, produces within thirty days from the expiry of each block from the date of issue of authorisation or within such extended period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs may allow, evidence to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs showing the extent of export obligation fulfilled, and where the export obligation of any particular block is not fulfilled in terms of the sub-para (4) of para 2, the importer shall within three months from the expiry of the said block pay duties of customs equal to an amount which bears the same proportion to the duties leviable on the goods, but for the exemption contained herein, which the unfulfilled portion of the export obligation bears to the total export obligation, together with interest at the rate of fifteen per cent. per annum from the date of clearance of the goods.

(7) that where the importer fulfills 75 per cent. or more of the export obligation as specified in condition (4) [over and above 100 per cent. of the average export obligation] within half of the period specified for export obligation as mentioned in sub-para (4) of para 2, his balance export obligation shall be condoned and he shall be treated to have fulfilled the entire export obligation:

Provided that the benefit of reduced export obligation in terms of second and third provisos of sub-para (4) of para 2 above is not availed.

(8) that the capital goods imported, assembled or manufactured, are installed and put to use, after their import, in the importer's factory or premises and a certificate from Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction over importer's factory or premises or from an independent Chartered Engineer, is produced within a period of six months from the date of completion of imports before the Deputy Commissioner of Customs or Assistant Commissioner of Customs at the port of import confirming such installation and use of the capital goods in the importer's factory or premises:

Provided that where the Regional Authority grants extension of the said period beyond six months from the date of completion of imports, the said overall period shall be extended by the Deputy Commissioner of Customs or Assistant Commissioner of Customs as the case may be:

Provided further that an importer (including an importer who is a CSP) opting for the independent Chartered Engineer's certificate shall send a copy of the certificate, upon its issuance, to the jurisdictional Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, having jurisdiction over importer's factory or premises, as intimation or record:

Provided also that in case of import of spares, the installation certificate shall be produced within three years from the date of import:

Provided also that in the case of manufacturer exporter and merchant exporter having supporting manufacturers or in the case of import of irrigation equipment for use in contract farming for export of agricultural products or in the case of importer rendering services, the capital goods may be installed at the factory or premises of such other person whose name and address is endorsed, prior to installation, by the Regional Authority on the authorisation referred to in sub-para (1) of para 2. This would apply even when Regional Authority endorses a change in the factory or premises or person. The name and address of such other person shall also be mentioned on the relevant shipping bills. This shall not apply to a CSP:

Provided also that agro units located in Agri Export Zones or service providers in Agri Export Zones may move the capital goods within the Agri Export Zones under intimation to the jurisdictional Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, subject to the condition that the importer shall maintain accurate record of such movement.

(9) that the imports and exports are undertaken through the seaports, airports or through the inland container depots or through the land customs stations as mentioned in the Table 2 annexed hereto or a Special Economic

Zone notified under section 4 of the Special Economic Zones Act, 2005 (28 of 2005):

Provided that the Commissioner of Customs may, by special order or a public notice and subject to such conditions as may be specified by him, permit import and export through any other sea-port, airport, inland container depot or through a land customs station within his jurisdiction.

(10) that notwithstanding anything contained in sub-para (4) of para 2 above, where the Regional Authority grants extension of block-wise period for any block(s) or overall period of fulfillment of export obligation up to a period of two years, the said block-wise period or overall period of export obligation shall be extended by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be:

Provided that in respect of the units referred to in the fourth proviso to sub-para (4) of para 2 above, extension of overall period of export obligation shall not be allowed.

3. Where the goods specified in the Table 1 are found defective or unfit for use, the said goods may be re-exported back to the foreign supplier within three years from date of clearance of said goods:

Provided that at the time of re-export, the goods are identified to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, to be the same as the goods which were imported.

*Explanation* - For the purpose of this notification, -

(A) "Capital goods" has the same meaning as assigned to it in paragraph 11.08 of the Foreign Trade Policy;

(B) "Common Service Provider" (CSP) means a service provider who is designated or certified as a Common Service Provider by the DGFT - HQs, Department of Commerce in a Town of Export Excellence or Prime Minister Mega Integrated Textile Region and Apparel Parks (PM MITRA);

(C) "Export obligation", -

(I) means obligation on the importer to export to a place outside India, goods manufactured or capable of being manufactured or services rendered by the use of capital goods imported in terms of this notification and the export obligation shall be over and above the average level of exports achieved by the importer in the preceding three licensing years for the same and similar products within the overall export obligation period including the extended period, if any and such average shall be the arithmetic mean of export performance in the last three years for the same and similar products:

Provided that in case of export of goods relating to handicraft, handlooms, industries covered under Khadi and Village Industries Commission (KVIC), agriculture, aquaculture (including fisheries), pisciculture animal husbandry and dairying, floriculture and horticulture, poultry, viticulture, sericulture, carpets, coir and jute, the importer shall not be required to maintain the average level of exports:

Provided also that in case of export of goods relating to aquaculture (including fisheries), the importer shall not be required to maintain the average level of exports subject to the condition that EPCG authorisation has been obtained for goods other than fishing trawlers, boats, ships and other similar items:

Provided also that the goods, excepting tools, imported under this notification by the aforesaid sectors, shall not be allowed to be transferred for a period of five years from the date of imports even in cases where export obligation has been fulfilled:

Provided also that exports made to such countries as notified by Director General of Foreign Trade, shall not be counted for fixing the average level of exports:

Provided also that exports against only such shipping bills which mention the authorisation number and date of the authorisation shall be counted for the fulfillment of the export obligation:

Provided also that in the case of authorisation issued to a CSP, -

(i) the reference to 'importer' in this Explanation shall be taken to mean a reference to 'CSP and specific users whose details are informed prior to export by CSP to the Regional Authority';

(ii) for the exports by users of the common service to be counted towards fulfilment of export obligation of CSP, the respective shipping bills of the users of common service shall contain the authorisation details of the CSP and the concerned Regional Authority shall be informed about the details of the users prior to such export; and

(iii) the exports counted against the authorisation in terms of this notification shall not be counted towards fulfillment of specific export obligations against all other authorisations issued to the CSP or user under Chapter 5 of the Foreign Trade Policy

(II) shall be fulfilled through physical exports and the export proceeds realised in freely convertible currency or in Indian Rupees as are specified in para 5.04(I) of Foreign Trade Policy, however, in authorisations where



exemption from integrated tax and goods and services tax compensation cess is not availed, the following categories of supplies, shall also be counted towards fulfillment of export obligation, namely:-

(a) deemed exports, namely:-

- (i) supply of goods against Advance Authorisation or Advance Authorisation for annual requirement or Duty Free Import Authorisation;
- (ii) supply of goods to Export Oriented Units or Software Technology Parks or Electronics Hardware Technology Park or Bio-Technology Parks;
- (iii) supply of goods to projects financed by multilateral or bilateral Agencies or Funds as notified by Department of Economic Affairs (DEA), MoF, under International Competitive Bidding (ICB) in accordance with procedures of those Agencies or Funds where legal agreements provide for tender evaluation without including customs duty;
- (iv) supply and installation of goods and equipment (single responsibility of turnkey contracts) to projects financed by multilateral or bilateral Agencies or Funds as notified by Department of Economic Affairs (DEA), MoF, under ICB in accordance with procedures of those Agencies or Funds where bids have been invited and evaluated on the basis of Delivered Duty Paid (DDP) prices for goods manufactured abroad;
- (v) supply of goods to any project or for any purpose in respect of which the Ministry of Finance by Customs Notification No. 50/2017-Customs dated the 30<sup>th</sup> June, 2017, permits import of such goods at zero basic customs duty subject to conditions specified in the said notification and the supply is made under procedure of ICB;
- (vi) supply of goods required for setting up of any mega power project, as specified in the list 31 at Sl. No. 598 of Department of Revenue Notification No. 50/2017-Customs dated the 30<sup>th</sup> June, 2017, provided such mega power project conforms to the threshold generation capacity specified in the said Notification and the supply shall be made under ICB procedure, however, ICB condition would not be mandatory if the requisite quantum of power has been tied up through tariff based competitive bidding or if the project has been awarded through tariff based competitive bidding;
- (vii) supply of goods for official use or to the projects funded by UN or International Organisation in terms of Notification No. 84/97-Customs dated the 11<sup>th</sup> November, 1997;
- (viii) supply of goods to nuclear power projects through National competitive bidding (NCB) or through ICB as provided in clause (g) of para 7.02 of Foreign Trade Policy;

(b) supply of Information Technology Agreement (ITA-1) items to Domestic Tariff Area, provided realisation is in free foreign exchange;

(c) royalty payments received in freely convertible currency and foreign exchange received for Research and Development (R&D) services;

(d) payments received in Rupee terms for such services as are specified in paragraph 5.04(k) of the Foreign Trade Policy; and

(e) export proceeds realised in India Rupees as are specified in paragraph 5.04(l) of the Foreign Trade Policy.

(D) "Foreign Trade Policy" means the Foreign Trade Policy, 2023, published by the Government of India in the Ministry of Commerce and Industry, *vide* notification No. 01/2023, dated the 31st March, 2023;

(E) "Handbook of Procedures" means the Handbook of Procedures, 2023 published by the Government of India in the Ministry of Commerce and Industry *vide* public notice No. 01/2023, dated the 1st April, 2023;

(F) "Manufacture" has the same meaning as defined in paragraph 11.31 of the Foreign Trade Policy;

(G) "Regional Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorized by him to grant an authorisation including a duty credit scrip under the said Act.

**TABLE 1**

| S. No. | Description of goods  |
|--------|---|
| (1)    | (2)   |
| 1.     | Capital goods for pre-production, production and post-production  |
| 2.     | Capital goods in Semi Knocked Down (SKD) / Completely Knocked Down (CKD) conditions to be assembled into capital goods by the importer                          |
| 3.     | Spare parts of goods specified at Serial Nos.1 and 2 as actually imported and required for maintenance of capital goods so imported, assembled, or manufactured |
| 4.     | Spare parts required for the existing plant and machinery of the importer   |

**TABLE 2**

| S. No. | Port, ICD, LCS          | Located at   |
|--------|-------------------------|--|
| 1.     | Seaports                | Bedi (including Rozi-Jamnagar), Chennai, Cochin, Dahej, [Dhamra,Dharamtar, [Dighi, Gopalpur]] [Haldia (Haldia Dock complex of Kolkata port), Hazira (Surat)], Kakinada, Kandla, Kattupalli (Tamil Nadu), Kolkata, Krishnapatnam, Ennore (Tamil Nadu), Karaikal (Union territory of Puducherry), Magdalla, Mangalore, Marmugoa, Muldwarka, Mumbai, Mundra, Nagapattinam, Nhava Sheva, Okha, Paradeep, Pipavav, Porbander, Sikka, Tuticorin, Visakhapatnam and Vadinar.  |
| 2.     | Airports                | Ahmedabad, Bengaluru, Bhubaneswar, Calicut, Chennai, Cochin, Coimbatore, Dabolim (Goa), Delhi, Hyderabad, Indore, Jaipur, Kolkata, Lucknow (Amausi), Mumbai, Nagpur, Rajasansi (Amritsar), Srinagar, Trivandrum, Varanasi and Visakhapatnam.   |
| 3.     | Inland Container Depots | Agra, Ahmedabad, Anaparthi (Andhra Pradesh), Melpakkam Village (Arakkonam Taluk, Vellore District), Babarpur, Bengaluru, Bhadohi, Bhatinda, Bhilwara, Bhiwadi, Bhusawal, Chettipalayam (Tamil Nadu), Chheharata (Amritsar), Coimbatore, Dadri, Dappar (Dera Bassi), Daulatabad (Wanjarwadi and Maliwada), Delhi, Dhannad Rau (District Indore), Dighi (Pune), Durgapur (Export Promotion Industrial Park), Faridabad, Garhi Harsaru, Gauhati, Guntur, Hosur (Tamil Nadu), Hyderabad, Irugur Village (Tamil Nadu), Irungattukottai (SIPCOT Industrial Park, Kattrambakkam Village, Sriperumbudur Taluk, Kanchipuram District, Tamil Nadu), Jaipur, Jalandhar, Jamshedpur, Jodhpur, Kanpur, Kalinganagar, Kanpur, Karur, Kheda (Pithampur, District Dhar), Kota, Kundli, Loni (District Ghaziabad), Ludhiana, Madurai, Malanpur, Mandideep (District Raisen), Marripalem Village(in Edlapadu Taluk of District Guntur), Miraj, Moradabad, Nagpur, Nasik, Nattakkam Village (Kottayam Taluk and District), Patli (Gurgaon), Pimpri (Pune), Pitampur (Indore), Pondicherry, Raipur, Rewari, Rudrapur (Nainital), Salem, Singanalur, Surat, Surajpur, Talegaon (District Pune), Thudiyalur (Tamil Nadu), Tirupur, Tondiarpet (TNPM) in Chennai, Tumb Village (Taluka Umbergoan, District Valsad), Tuticorin, Udaipur, Vadodara, Varanasi, Veerapandi (Tamil Nadu) and Waluj (Aurangabad). |
| 4.     | Land Customs Stations   | Agartala, Amritsar Rail Cargo, Attari Road, Changrabandha, Dawki, Ghojadanga, Hilli, Jogbani, Mahadipur, Nepalganj Road, Nautanva (Sonauli), Petrapole, Ranaghat, Raxaul, Singhabad and Sutarkhandi.   |

[F. No. 605/10/2022-DBK]

(Dhananjay Singh)  
Under Secretary.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II  
SECTION 3, SUB-SECTION (i)]  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

NOTIFICATION No. 27/2023 - Customs

New Delhi, the 1<sup>st</sup> April, 2023.

G.S.R. ....(E) .- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts fabrics (including interlining) imported into India against a valid Special Advance Authorisation (hereinafter referred to as the said authorisation) issued by the Regional Authority in terms of paragraph 4.04A of the Foreign Trade Policy from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) and from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, integrated tax leviable thereon under sub-section(7) of section 3, the goods and services tax compensation cess leviable thereon under sub-section (9) of section 3, safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A of the Customs Tariff Act, subject to the following conditions, namely :-

(i) that the said authorisation is produced before the proper officer at the time of clearance for debit;

(ii) that the said authorisation is meant for import of fabric only and bears,-

(a) the name and address of the importer and the supporting manufacturer in cases where the authorisation has been issued to a merchant exporter; and

(b) the description and other specifications of the fabrics to be imported and the description, quantity and value of exports of the product falling under Chapter 61 or 62 of the said First Schedule to the Customs Tariff Act;

(iii) that the fabrics imported corresponds to the description and other specifications (where applicable) mentioned in the authorisation and are in terms of para 4.12 of the Foreign Trade Policy and the value and quantity thereof are within the limits specified in the said authorisation;

(iv) that the importer at the time of clearance of the imported fabric executes a bond with such surety or security and in such Form and for such sum as may be specified by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, binding himself to pay on demand an amount equal to the duty leviable, but for the exemption contained herein, on the imported materials in respect of which the conditions specified in this notification are not complied with, together with interest at the rate of fifteen per cent. per annum from the date of clearance of the said materials:

Provided that in relation to the said authorisation issued to a merchant exporter, the bond required to be executed by the importer in terms of this notification shall be executed jointly by the merchant exporter and the supporting manufacturer binding themselves jointly and severally to comply with the conditions specified in this notification;

(v) that the imports and exports are undertaken through the seaports, airports or through the inland container depots or through the land customs stations as specified in the Table 2 annexed to the Notification No. 26/2023-Customs dated 1st April, 2023 or a Special Economic Zone notified under section 4 of the Special Economic Zones Act, 2005 (28 of 2005):

Provided that the Commissioner of Customs may, by special order or a public notice and subject to such conditions as may be specified by him, permit import and export through any other Seaport, Airport, Inland Container Depot or through a Land Customs Station within his jurisdiction;

(vi) that the export is made subject to pre-import condition on the fabrics in terms of notified Standard Input Output Norms (SION) or under prior fixation of norms or on the basis of self-declaration as per para 4.04A(ii) of Foreign Trade Policy for fabric only;

(vii) that the export obligation as specified in the said authorisation (both in value and quantity terms) is discharged within the period specified in the said authorisation or within such extended period as may be granted by the Regional Authority through physical exports of products (in which the preimported fabric is physically incorporated) falling under Chapter 61 or 62 of the First Schedule to the Customs Tariff Act manufactured in India which are specified in the said authorisation;

(viii) that the importer produces evidence of discharge of export obligation to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, within a period of sixty days of the expiry of period allowed for fulfilment of export obligation, or within such extended period as the said Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow;

(ix) that the said authorisation shall not be transferred and the said fabrics shall not be transferred or sold;

Provided that the said fabrics may be transferred to a job worker for processing subject to complying the conditions specified in the relevant goods and services tax provisions permitting transfer of materials for job work;

2. Where the fabrics are found defective or unfit for use, the said fabrics may be re-exported back to the foreign supplier within six months from the date of clearance of the said fabrics or such extended period not exceeding a further period of six months as the Commissioner of Customs may allow:

Provided that at the time of re-export, the fabrics are identified as the same fabric which was imported to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be.

*Explanation, – For the purposes of this notification, -*

(I) "Foreign Trade Policy" means the Foreign Trade Policy, 2023, published by the Government of India in the Ministry of Commerce and Industry, *vide* notification No. 01/2023, dated the 31st March, 2023;

(II) "Regional Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant an authorisation under the said Act.

[F. No. 605/10/2022-DBK]

(Dhananjay Singh)  
Under Secretary.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

NOTIFICATION No 28/2023 – Customs

New Delhi, the 1<sup>st</sup> April, 2023

G.S.R. .... (E)– In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government being satisfied that it is necessary in the public interest so to do, hereby directs that each of the Notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table hereto annexed shall be amended or further amended, as the case may be, in the manner specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

| Serial number | Notification number and date  | Amendments   |
|---------------|---|--|
| (1)           | (2)   | (3)  |
| 1.            | 41/99 – Customs dated 28.04.1999 [G.S.R. 289 (E), dated the 28th April, 1999]         | In the said Notification, for the words, letters, and figures “Replenishment Authorisation referred to in para 4.36 of the Foreign Trade Policy, 2015 - 2020 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), vide notification No. 01/2015-2020, dated the 1 <sup>st</sup> April, 2015”, the following words, letters, and figures shall be substituted, namely: -<br>“Replenishment Authorisation referred to in para 4.35 of the Foreign Trade Policy, 2023 notified by the Government of India, Ministry of Commerce and Industry, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), vide Notification No 1/2023, dated the 31 <sup>st</sup> March, 2023”.   |
| 2.            | 42/99-Customs, dated the 28th April, 1999 [G.S.R. 290(E), dated the 28th April, 1999] | In the said Notification: -<br><br>(1) in the opening paragraph,<br><br>a. for the figures “4.35”, the figures “4.34” shall be substituted;<br>b. in condition (i), for the figures “3.5.2” the figures “1.26”, and for figures “9.5” the figures “11.03” shall be substituted.<br><br>(2) in the Explanation, -<br><br>a. for clause (i), the following clause shall be substituted, namely: -<br>“(i) ‘Foreign Trade Policy’ means Foreign Trade Policy, 2023 notified by the Government of India, Ministry of Commerce and Industry, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub- section (ii) vide Notification No 01/2023, dated the 31 <sup>st</sup> March, 2023.”;<br><br>b. for clause (ii), the following clause shall be substituted, namely: -<br>“(ii) ‘Handbook of Procedures’ means Handbook of Procedures, 2023 notified by the Government of India, Ministry of Commerce and Industry, published in the Gazette of India, Extraordinary, Part-I, Section-I vide Public Notice No 1/2023, dated the 1 <sup>st</sup> |

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|    |   | April, 2023”  |
| 3. | 56/2000- Customs, dated the 5 <sup>th</sup> May, 2000 [G.S.R. 399 (E), dated the 5 <sup>th</sup> May, 2000] | <p>In the said Notification,</p> <p>(1) in the opening paragraph, for the words, and figures “paragraph 4.45” the words, and figures “paragraph 4.44” shall be substituted;</p> <p>(2) in the <i>Explanation</i>, -</p> <p>i. for clause (a), the following clause shall be substituted, namely: -<br/>“(a) ‘Foreign Trade Policy’ means Foreign Trade Policy, 2023 notified by the Government of India, Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub- section (ii) vide Notification No 01/2023, dated the 31<sup>st</sup> March, 2023.”;</p> <p>ii. for clause (b), the following clause shall be substituted, namely: -<br/>“(b) ‘Handbook of Procedures’ means Handbook of Procedures, 2023 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-I, Section-I vide Public Notice No 1/2023, dated the 1<sup>st</sup> April, 2023.”;</p>   |
| 4. | 57/2000-Customs, dated the 8 <sup>th</sup> May, 2000 [G.S.R. 413 (E), dated the 8 <sup>th</sup> May, 2000]  | <p>In the said Notification, -</p> <p>(1) in the TABLE, -</p> <p>a. against SI No 1, in column (2), for the figures “4.46” the figures, “4.45”, shall be substituted;</p> <p>b. against SI No 2, in column (2), for the figures “4.41” the figures, “4.40”, shall be substituted;</p> <p>(2) in the <i>Explanation</i>, -</p> <p>i. for clause (a), the following clause shall be substituted, namely: -<br/>“(a) ‘Foreign Trade Policy’ means Foreign Trade Policy, 2023 notified by the Government of India, Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub- section (ii) vide Notification No 1/2023, dated the 31<sup>st</sup> March, 2023.”;</p> <p>ii. for clause (b), the following clause shall be substituted, namely: -<br/>“(b) ‘Handbook of Procedures’ means Handbook of Procedures, 2023 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-I, Section-I vide Public Notice No 01/2023, dated the 1<sup>st</sup> April, 2023”;</p> <p>iii. for clause (c), the following clause shall be substituted, namely: -<br/>“(c) ‘Nominated agencies’ means, -</p> <p>(1) Handicraft and Handloom Export Corporation (HHEC);</p> <p>(2) MSTC Ltd;</p> <p>(3) Diamond India Limited (DIL);</p> |

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|    |   | (4) any bank as authorised by Reserve Bank of India as Nominated Agency”.   |
| 5. | 60/2002-Customs, dated the 7th June, 2002<br>[G.S.R. 416 (E), dated the 7th June, 2002]                             | <p>In the said Notification, -</p> <p>(1) in clause (ii), for the figures “4.35”, the figures “4.34” shall be substituted;</p> <p>(2) for the Explanation, the following shall be substituted, namely: -<br/> “Explanation. - ‘Foreign Trade Policy’ means Foreign Trade Policy, 2023 notified by the Government of India, Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide Notification No 1/2023, dated the 31<sup>st</sup> March, 2023.”.</p>   |
| 6. | 52/2003-Customs, dated the 31 <sup>st</sup> March, 2003<br>[G.S.R. 274 (E), dated the 31 <sup>st</sup> March, 2003] | <p>In the said Notification, -</p> <p>(1) in the opening paragraph, in condition no (12), for the words, and figures “para 6.12(g) of Foreign Trade Policy 2015-2020”, the words, and figures “para 6.11(g) of Foreign Trade Policy, 2023” shall be substituted.</p> <p>(2) in paragraph 3, in first proviso, for the words, and figures “clause (e) of paragraph 6.9”, the words, and figures “clause (e) of paragraph 6.08” shall be substituted.</p> <p>(3) in paragraph 4,<br/> (i) in first proviso for the figures “6.18(d)”, the figures “6.17(d)” shall be substituted.<br/> (ii) In second proviso, in proviso to clause (b) for the figures “6.18(g)”, the figures “6.17(g)” shall be substituted.</p> <p>(4) In paragraph 10, in proviso, for the figures “6.8”, the figures “6.07” shall be substituted.</p> <p>(5) After paragraph 11B, the following paragraph shall be inserted namely: -<br/> “11C. Notwithstanding anything contained in this Notification, exemption contained herein shall not apply on import or procurement of goods for setting up, operations and maintenance of wind captive power plant, and solar captive power plant”.</p> <p>(6) In the Explanation occurring after paragraph 13, -<br/> a. for clause (iii), the following clause shall be substituted, namely: -<br/> “(iii) ‘Foreign Trade Policy’ means Foreign Trade Policy, 2023 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), vide Notification No 1/2023 dated the 31<sup>st</sup> March, 2023”;<br/> b. for clause (vi), the following clause shall be substituted, namely: -<br/> “(vi) ‘Handbook of Procedures’ means Handbook of Procedures notified by the Government of India in the Ministry of</p> |

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|    |  | <p>Commerce and Industry published in the Gazette of India, Extraordinary, Part-I, Section 1 vide Public Notice No. 1/2023, dated the 1<sup>st</sup> April, 2023”;</p> <p>c. for clause (viii), the following clause shall be substituted, namely: -</p> <p>“(viii) ‘Nominated agencies’ means, -</p> <p>(1) Handicraft and Handloom Export Corporation (HHEC);</p> <p>(2) MSTC Ltd;</p> <p>(3) Diamond India Limited (DIL);</p> <p>(4) any bank as authorised by Reserve Bank of India as Nominated Agency”;</p> <p>d. in clause (xii), for the words, and figures “Foreign Trade Policy, 2015-20”, the words “Foreign Trade Policy” shall be substituted.</p> <p>e. in clause (xiii), for the words, and figures “Hand Book of Procedures, 2015-20”, the words “Hand Book of Procedures” shall be substituted.</p> <p>f. for clause (xv), the following clause shall be substituted, namely: -</p> <p>“(xv) “Letter of Permission (LoP)” has the same meaning as assigned in Chapter 6 of the Foreign Trade Policy, 2023 notified by the Government of India in the Ministry of Commerce and Industry, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide Notification No 1/2023, dated the 31<sup>st</sup> March, 2023.”</p> |
| 7. | 09/2012 – Customs dated 09.03.2012 [G.S.R. 129(E), dated the 9th March, 2012]  | <p>In the said Notification, -</p> <p>(1) in paragraph 2, for the words, and figures “4.74 of Handbook of Procedure 2015-2020”, the words, and figures “4.73 of Handbook of Procedure” shall be substituted;</p> <p>(2) for the Explanation, the following shall be substituted, namely: -</p> <p>“Explanation. - ‘Foreign Trade Policy’ means Foreign Trade Policy, 2023 notified by the Government of India, Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub- section (ii) vide Notification No 1/2023, dated the 31<sup>st</sup> March, 2023.”.</p>   |
| 8. | 40/2015 – Customs dated 21.07.2015 [G.S.R. 568 (E), dated the 21st July, 2015] | <p>In the Notification, -</p> <p>(1) in condition (i), for the figures “4.75, the figures “4.74” shall be substituted;</p> <p>(2) in the Explanation, -</p> <p>(i) for clause (a), the following clause shall be substituted, namely: -</p> <p>“(a) ‘Foreign Trade Policy’ means Foreign Trade Policy, 2023 notified by the Government of India, Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub- section (ii) vide Notification No 1/2023, dated the 31<sup>st</sup> March, 2023.;</p> <p>(ii) for clause (b), the following clause shall be substituted, namely: -</p>   |



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|  |  | “(b) ‘Handbook of Procedures’ means Handbook of Procedures, 2023 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-I, Section-I vide Public Notice No 01/2023, dated the 1 <sup>st</sup> April, 2023.” |
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[F No DGEP/1/EOU & GnJ/2023]

(Dhananjay Singh)  
Under Secretary.

Note: -

1. The principal Notification No 41/99 – Customs dated the 28<sup>th</sup> April 1999, was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R. No. 289 (E), dated the 28<sup>th</sup> April 1999, and was last amended by Notification No 26/2017 - Customs dated the 29<sup>th</sup> June 2017 published vide G.S.R. 727 (E), dated the 29<sup>th</sup> June 2017;
2. The principal Notification No 42/99 – Customs dated the 28<sup>th</sup> April 1999, was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R. No. 290 (E), dated the 28<sup>th</sup> April 1999, and was last amended by Notification No 26/2017 - Customs dated the 29<sup>th</sup> June 2017 published vide G.S.R. 727 (E), dated the 29<sup>th</sup> June 2017;
3. The principal Notification No 56/2000-Customs, dated the 5<sup>th</sup> May, 2000, was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R 399 (E), dated the 5<sup>th</sup> May, 2000, and was last amended by Notification No 47/2022 - Customs dated the 7<sup>th</sup> September 2022 published vide G.S.R. 687 (E), 7<sup>th</sup> September 2022;
4. The principal Notification No 57/2000-Customs, dated the 8<sup>th</sup> May, 2000, was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R 413 (E), dated the 8<sup>th</sup> May, 2000, and was last amended by Notification No 09/2023 - Customs dated the 1<sup>st</sup> February 2023 published vide G.S.R. 74 (E), 1<sup>st</sup> February 2023;
5. The principal Notification No 60/2002-Customs, dated the 7<sup>th</sup> June, 2002, was published vide G.S.R. 416 (E), dated the 7<sup>th</sup> June, 2002 and was last amended by Notification No 26/2017 - Customs dated the 29<sup>th</sup> June 2017 published vide G.S.R. 727 (E), dated the 29<sup>th</sup> June 2017;
6. The principal Notification No 52/2003-Customs, dated the 31<sup>st</sup> March 2003, was published vide G.S.R. 274 (E), dated the 31<sup>st</sup> March 2003, and was last amended by Notification No 37/2022 - Customs dated the 30<sup>th</sup> June 2022 published vide G.S.R. 501 (E), dated the 1<sup>st</sup> July 2022.
7. The principal Notification No 09/2012-Customs, dated the 9<sup>th</sup> March 2012, was published vide G.S.R. 129 (E), dated the 9<sup>th</sup> March 2012, and was last amended by Notification No 30/2020 - Customs dated the 10<sup>th</sup> July 2020 published vide G.S.R. 439 (E), dated the 10<sup>th</sup> July 2020;
8. The principal Notification No 40/2015-Customs, dated the 21<sup>st</sup> July 2015, was published vide G.S.R. 568 (E), dated the 21<sup>st</sup> July 2015, and was last amended by Notification No 20/2022 - Customs dated the 6<sup>th</sup> April 2022 published vide G.S.R. 278 (E), dated the 6<sup>th</sup> April 2022.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II  
SECTION 3, SUB-SECTION (i)]  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

NOTIFICATION No. 24/2023-Customs (N.T.)

New Delhi, the 1st April, 2023

G.S.R. .... (E).- In exercise of the powers conferred by sub-section (1) of section 51B of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the said Act), the Central Government, hereby notifies the manner of issue of duty credit for goods exported under the Scheme for Remission of Duties and Taxes on Exported Products (hereinafter referred to as the Scheme), subject to such conditions and restrictions as specified herein, in accordance with paragraph 4.01(d) of the Foreign Trade Policy.

**2. Such duty credit shall be subject to the following conditions, namely:-**

(1) that the duty credit is issued -

(a) in lieu of remission of any duty or tax or levy, chargeable on any material used in the manufacture or processing of goods or for carrying out any operation on such goods in India that are exported, where such duty or tax or levy is not exempted, remitted or credited under any other Scheme;

(b) against export of goods notified in Appendix 4R (hereinafter referred to as the Appendix) of the Foreign Trade Policy, at the respective rate and cap notified under the said Appendix:

Provided that the value of the said goods for calculation of duty credit to be allowed under the Scheme shall be the declared export FOB value of the said goods or up to 1.5 times the market price of the said goods, whichever is less;

(c) against claim of duty credit under the Scheme made by an exporter by providing the appropriate declaration at the item level in the shipping bill or bill of export in the customs automated system;

(d) against the shipping bill or bill of export, presented under section 50 of the said Act where the order permitting clearance and loading of goods for exportation under section 51 of the said Act has been made;

(e) after the claim is allowed by Customs upon necessary checks, including on the basis of risk evaluation through appropriate selection criteria, and after filing of export manifest or export report;

(f) in accordance with any rules or regulations made in relation to duty credit, e-scrip or electronic duty credit ledger;

(2) that such duty credit shall be used for payment of the duty of customs leviable under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) on goods when imported into India;

(3) that the export categories or sectors listed in Table annexed hereto shall not be eligible for duty credit under the Scheme;

(4) that the duty credit allowed under the Scheme against export of goods notified in the Appendix shall be subject to realisation of sale proceeds in respect of such goods in India within the period

allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), failing which such duty credit shall be deemed to be ineligible;

(5) that the imports and exports are undertaken through the seaports, airports or through the inland container depots or through the land customs stations which allow the bill of entry and shipping bill or bill of export to be presented and processed electronically on the customs automated system;

(6) that the exporter has realised the sale proceeds against export of goods made earlier by the said exporter where the period allowed for realisation, including any extension of the said period by the Reserve Bank of India, has expired:

Provided that duty credit shall be issued by Customs in excess of the ineligible amount of duty credit pertaining to the unrealised portion of sale proceeds against export of goods made earlier:

Provided further that if the Principal Commissioner of Customs or Commissioner of Customs has reason to believe, on the basis of risk evaluation or on the basis of enquiry, that the claim of duty credit made by an exporter on export goods may not be bona fide, he may direct, for reasons to be recorded in writing, to allow duty credit after realisation of sale proceeds of such exports;

(7) that duty credit under the Scheme for exports made to Nepal, Bhutan and Myanmar shall be allowed only upon realisation of sale proceeds against irrevocable letters of credit in freely convertible currency established by importers in Nepal, Bhutan and Myanmar in favour of Indian exporters for the value of such goods.

**3. Cancellation of duty credit.** - (1) Where a person contravenes any of the provisions of the Act or any other law for the time being in force or the rules or regulations made thereunder in relation to exports to which the duty credit relates, or in relation to the e-scrip, the Principal Commissioner of Customs or Commissioner of Customs having jurisdiction over the customs station of registration of the e-scrip may, after enquiry, pass an order to cancel the said duty credit or e-scrip.

(2) Where the e-scrip is so cancelled, the duty credit amount in the said e-scrip shall be deemed never to have been allowed and the proper officer of Customs shall proceed to recover the duty credit amount used in such e-scrip or transferred from such e-scrip.

(3) The proper officer of Customs may, without prejudice to any other action that may be taken under this Act or any other law for the time being in force, suspend the operation of the said e-scrip or the electronic duty credit ledger of such exporter or any duty credit transferred from such e-scrip, during pendency of the enquiry under sub-para (1).

**4. Recovery of amount of duty credit.** - (1) Where an amount of duty credit has, for any reason, been allowed in excess of what the exporter is entitled to, the exporter shall repay the amount so allowed in excess, himself or on demand by the proper officer, along with interest, at the rate as fixed under section 28AA of the said Act for the purposes of that section, on that portion of duty credit allowed in excess, which has been used or transferred, and where the exporter fails to repay the amount along with interest, as applicable, it shall be recovered in the manner provided in section 142 of the said Act.

**5. Recovery of amount of duty credit where export proceeds are not realised.** - (1) Where an amount of duty credit has been allowed to an exporter but the sale proceeds in respect of such export goods have not been realized by the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), the exporter shall, himself or on demand by the proper officer, repay the amount of duty credit, along with interest, at the rate as fixed under section 28AA of the said Act for the purposes of that section, within fifteen days of expiry of the said period.

(2) In case any extension of the said period for realisation of sale proceeds has been given by the Reserve Bank of India and the exporter produces evidence of such extension to the proper officer, and if the said sale proceeds are not realised in such extended period, the exporter shall repay the said amount of duty credit along with the said interest, within fifteen days of expiry of the said period.

(3) If a part of the sale proceeds has been realized, the amount of duty credit to be recovered shall be the amount equal to that portion of the amount of duty credit allowed which bears the same proportion as the portion of the sale proceeds not realized bears to the total amount of sale proceeds.

(4) Where the exporter fails to repay the duty credit amount within the said period of fifteen days, the said duty credit shall be deemed never to have been allowed and it shall be recovered, along with the said interest, in the manner as provided in section 142 of the said Act.

6. During the pendency of any recovery, as provided in paras 4 and 5, no further duty credit, on any subsequent exports, shall be allowed to such exporter till the time such recovery is made and any unutilised duty credit with the exporter shall be suspended pending such recovery.

*Explanation* – For the purposes of this notification, -

(a) “Claim” means a claim of duty credit under the Scheme made by an exporter in the shipping bill or bill of export by providing the appropriate declaration at the item level in the said shipping bill or bill of export in the customs automated system;

(b) “Duty credit” means the amount of credit of duty allowed by Customs against a claim under the Scheme;

(c) “Electronic duty credit ledger” means the ledger in the customs automated system relating to a person who is the recipient of duty credit or to person to whom the duty credit is transferred;

(d) “E-scrip” means the scrip, created in the ledger for duty credit, as mentioned in *Explanation* 1 of section 28AAA of the said Act;

(e) “Export manifest” or “export report” means the reference to the terms used in Section 41 of the said Act;

(f) “Foreign Trade Policy” means the Foreign Trade Policy, 2023, published by the Government of India in the Ministry of Commerce and Industry, *vide* notification No. 01/2023, dated the 31st March, 2023;

(g) “Proper officer” means Deputy Commissioner or Assistant Commissioner of Customs.

**TABLE**

| Sl. No. | Export categories or sectors ineligible for duty credit   |
|---------|---|
| (1)     | (2)   |
| 1.      | Goods which are restricted or prohibited for export under Schedule-2 of Export Policy in ITC-HS   |
| 2.      | Export of imported goods covered under paragraph 2.46 of Foreign Trade Policy   |
| 3.      | Exports through trans-shipment, meaning thereby exports that are originating in third country but trans-shipped through India   |
| 4.      | Goods subject to minimum export price or export duty  |
| 5.      | Deemed exports under Foreign Trade Policy   |
| 6.      | Goods manufactured or exported by any of the units situated in Special Economic Zone/ Free Trade Warehousing Zone/Electronic Hardware Technology park/Bio-Technology park/ Export Processing Zone |
| 7.      | Goods manufactured or exported by a unit licensed as hundred per cent Export Oriented Unit  |
| 8.      | Goods exported under Advance Authorisation or Duty Free Import Authorisation issued under the relevant Foreign Trade Policy   |
| 9.      | Goods manufactured and supplied by units in Domestic Tariff Area to units in Special Economic Zone/Free Trade Warehousing Zone  |
| 10.     | Goods manufactured in Special Economic Zone/Free Trade Warehousing Zone / Export  |

|     |  |
|-----|--|
|     | Oriented Unit / Electronic Hardware Technology Park /Bio-Technology Park/ Export Processing Zone and exported through DTA unit |
| 11. | Goods manufactured partly or wholly in a warehouse under section 65 of the Customs Act, 1962 (52 of 1962)                      |
| 12. | Goods availing the benefit of the notification No. 32/1997-Customs, dated the 1 <sup>st</sup> April, 1997                      |
| 13. | Goods for which claim of duty credit is not filed in a shipping bill or bill of export in the customs automated system         |
| 14. | Goods that have been taken into use after manufacture.   |

[F. No. 605/10/2022-DBK]

(Dhananjay Singh)  
Under Secretary.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II  
SECTION 3, SUB-SECTION (i)]  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

NOTIFICATION No. 25/2023-Customs (N.T.)

New Delhi, the 1st April, 2023

G.S.R. .... (E) - In exercise of the powers conferred by sub-section (1) of section 51B of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the said Act), the Central Government, hereby notifies the manner of issue of duty credit for goods exported under the Scheme for Rebate of State and Central Taxes and Levies (hereinafter referred to as the Scheme), subject to such conditions and restrictions as specified herein, in accordance with Government of India, Ministry of Textiles' notification No. 12015/11/2020-TTP dated the 13<sup>th</sup> August, 2021.

**2. Such duty credit shall be subject to the following conditions, namely:-**

(1) that the duty credit is issued -

(a) against exports of garments and made-ups (hereinafter referred to as the said goods) and their respective rate and cap as listed in Schedules 1, 2, 3 and 4 to the notification of Government of India, Ministry of Textiles' notification No. 14/26/2016-IT (Vol.II), dated the 8th March, 2019 for the Scheme:

Provided that the value of the said goods for calculation of duty credit to be allowed under the Scheme shall be the declared export Free on Board (FoB) value of the said goods or up to 1.5 times the market price of the said goods, whichever is less;

(b) against claim of duty credit under the Scheme made by an exporter by providing the appropriate declaration at the item level in the shipping bill or bill of export in the customs automated system;

(c) against the shipping bill or bill of export, presented under section 50 of the said Act where the order permitting clearance and loading of goods for exportation under section 51 of the said Act has been made;

(d) after the claim is allowed by Customs upon necessary checks, including on the basis of risk evaluation through appropriate selection criteria, and after filing of export manifest or export report;

(e) in accordance with any rules or regulations issued in relation to duty credit, e-scrip or electronic duty credit ledger;

(2) that such duty credit shall be used for payment of the duty of customs leviable under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) on goods when imported into India;

(3) that the export categories or sectors listed in Table annexed hereto shall not be eligible for duty credit under the Scheme;

(4) that the duty credit allowed under the Scheme, against export of goods notified *vide* notification No. 14/26/2016-IT (Vol.II), dated the 8<sup>th</sup> March, 2019 for the Scheme, shall be subject to realisation of sale proceeds in respect of such goods in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), failing which such duty credit shall be deemed to be ineligible;

(5) that the imports and exports are undertaken through the seaports, airports or through the inland container depots or through the land customs stations which allow the bill of entry and shipping bill or bill of export to be presented and processed electronically on the customs automated system;

(6) that the exporter has realised the sale proceeds against export of goods made earlier by the said exporter where the period allowed for realisation, including any extension of the said period by the Reserve Bank of India, has expired:

Provided that duty credit shall be issued by Customs in excess of the ineligible amount of duty credit pertaining to the unrealised portion of sale proceeds against export of goods made earlier:

Provided further that if the Principal Commissioner of Customs or Commissioner of Customs has reason to believe, on the basis of risk evaluation or on the basis of enquiry, that the claim of duty credit made by an exporter on export goods may not be bona fide, he may direct, for reasons to be recorded in writing, to allow duty credit after realisation of sale proceeds of such exports;

(7) that duty credit under the Scheme for exports made to Nepal, Bhutan and Myanmar shall be allowed only upon realisation of sale proceeds against irrevocable letters of credit in freely convertible currency established by importers in Nepal, Bhutan and Myanmar in favour of Indian exporters for the value of such goods.

**3. Cancellation of duty credit.-** (1) Where a person contravenes any of the provisions of the said Act or any other law for the time being in force or the rules or regulations made thereunder in relation to exports to which the duty credit relates, or in relation to the e-scrip, the Principal Commissioner of Customs or Commissioner of Customs having jurisdiction over the customs station of registration of the e-scrip may, after enquiry, pass an order to cancel the said duty credit or e-scrip.

(2) Where the e-scrip is so cancelled, the duty credit amount in the said e-scrip shall be deemed never to have been allowed and the proper officer of Customs shall proceed to recover the duty credit amount used in such e-scrip or transferred from such e-scrip.

(3) The proper officer of Customs may, without prejudice to any other action that may be taken under the said Act or any other law for the time being in force, suspend the operation of the said e-scrip or the electronic duty credit ledger of such exporter or any duty credit transferred from such e-scrip, during pendency of the enquiry under sub-para (1).

**4. Recovery of amount of duty credit.-** (1) Where an amount of duty credit has, for any reason, been allowed in excess of what the exporter is entitled to, the exporter shall repay the amount so allowed in excess, himself or on demand by the proper officer, along with interest, at the rate as fixed under section 28AA of the said Act for the purposes of that section, on that portion of duty credit allowed in excess, which has been used or transferred, and where the exporter fails to repay the amount along with interest, as applicable, it shall be recovered in the manner provided in section 142 of the said Act.

**5. Recovery of amount of duty credit where export proceeds are not realised.-** (1) Where an amount of duty credit has been allowed to an exporter but the sale proceeds in respect of such export goods have not been realised by the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), the exporter shall, himself or on demand by the proper officer, repay the amount of duty credit, along with interest, at the rate as fixed under section 28AA of the said Act for the purposes of that section, within fifteen days of expiry of the said period.

(2) In case any extension of the said period for realisation of sale proceeds has been given by the Reserve Bank of India and the exporter produces evidence of such extension to the proper officer, and if the said sale proceeds are not realised in such extended period, the exporter shall repay the said amount of duty credit along with the said interest, within fifteen days of expiry of the said period.

(3) If a part of the sale proceeds has been realised, the amount of duty credit to be recovered shall be the amount equal to that portion of the amount of duty credit allowed which bears the same proportion as the portion of the sale proceeds not realised bears to the total amount of sale proceeds.

(4) Where the exporter fails to repay the duty credit amount within the said period of fifteen days, the said duty credit shall be deemed never to have been allowed and it shall be recovered, along with the said interest, in the manner as provided in section 142 of the said Act.

6. During the pendency of any recovery, as provided in paras 4 and 5, no further duty credit, on any subsequent exports, shall be allowed to such exporter till the time such recovery is made and any unutilised duty credit with the exporter shall be suspended pending such recovery.

*Explanation* – For the purposes of this notification, -

(a) “claim” means a claim of duty credit under the Scheme made by an exporter in the shipping bill or bill of export by providing the appropriate declaration at the item level in the said shipping bill or bill of export in the customs automated system;

(b) “duty credit” means the amount of credit of duty allowed by Customs against a claim under the Scheme;

(c) “electronic duty credit ledger” means the ledger in the customs automated system relating to a person who is the recipient of duty credit or to person to whom the duty credit is transferred;

(d) “e-scrip” means the scrip, created in the ledger for duty credit, as mentioned in *Explanation* 1 of section 28AAA of the said Act;

(e) “export manifest” or “export report” means the reference to the terms used in section 41 of the said Act;

(f) “Foreign Trade Policy” means the Foreign Trade Policy, 2023, published by the Government of India in the Ministry of Commerce and Industry, *vide* notification No. 01/2023, dated the 31st March, 2023;

(g) “garments and made-ups” shall have the same meaning as assigned to them in the Government of India, Ministry of Textiles’ notification No. 12015/11/2020-TTP, dated the 13<sup>th</sup> August, 2021 notifying the continuation of Scheme for Rebate of State and Central Taxes and Levies on Export of Apparel/Garments and Made-ups (RoSCTL);

(h) “proper officer” means Deputy Commissioner or Assistant Commissioner of Customs.

TABLE

| Sl. No. | Export categories or sectors ineligible for duty credit   |
|---------|---|
| (1)     | (2)   |
| 1.      | Goods which are restricted or prohibited for export under Schedule-2 of Export Policy in ITC-HS   |
| 2.      | Export of imported goods covered under paragraph 2.46 of Foreign Trade Policy   |
| 3.      | Exports through trans-shipment, meaning thereby exports that are originating in third country but trans-shipped through India   |
| 4.      | Goods subject to minimum export price or export duty  |
| 5.      | Deemed exports under Foreign Trade Policy   |
| 6.      | Goods manufactured or exported by any of the units situated in Special Economic Zone/ Free Trade Warehousing Zone/ Export Processing Zone   |
| 7.      | Goods manufactured or exported by a unit licensed as hundred per cent Export Oriented Unit  |
| 8.      | Goods exported under Advance Authorisation or Duty Free Import Authorisation issued under the relevant Foreign Trade Policy:<br><br>Provided that where exports are made against Special Advance Authorisation issued under paragraph 4.04A of the Foreign Trade Policy, 2023 in discharge of export obligations in terms of notification No. 27/2023-Customs, dated the 1 <sup>st</sup> April, 2023, the rates of the RoSCTL Scheme specified in Schedules 3 and 4 to the Ministry of Textiles’ notification No. 14/26/2016-IT, dated the 8th March, 2019 shall apply. |
| 9.      | Goods manufactured and supplied by units in Domestic Tariff Area to units in Special Economic Zone/Free Trade Warehousing Zone  |
| 10.     | Goods manufactured in Special Economic Zone/ Free Trade Warehousing Zone/ Export  |



|     |  |
|-----|--|
|     | Oriented Unit/ Export Processing Zone and exported through DTA unit  |
| 11. | Goods manufactured partly or wholly in a warehouse under section 65 of the Customs Act, 1962 (52 of 1962)                  |
| 12. | Goods availing the benefit of the notification No. 32/1997-Customs, dated the 1 <sup>st</sup> April, 1997                  |
| 13. | Goods for which claim of any duty credit is not filed in a shipping bill or bill of export in the customs automated system |
| 14. | Goods that have been taken into use after manufacture or reconditioned/ upgraded/ worn/ used clothes.                      |

[F. No. 605/10/2022-DBK]

(Dhananjay Singh)  
Under Secretary.