



भारत सरकार/ GOVERNMENT OF INDIA
वित्त मंत्रालय/ MINISTRY OF FINANCE
राजस्व विभाग /DEPARTMENT OF REVENUE
सीमा शुल्क आयुक्त का कार्यालय /OFFICE OF THE COMMISSIONER OF CUSTOMS
कस्टम हाउस, मर्मगोआ, गोवा - ४०३८०३ /CUSTOM HOUSE, MARMAGOA, GOA - 403803.
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Dated:- 13th.12.2019

F.No. 08/2019/GOA/EOU

सार्वजनिक सूचना संख्या ;24/2019 /Public Notice No 24/2019

Subject:- Import by EOU/EHTP/STP/BTP without payment of duty by following Rule 5 of Customs (Import of Goods at Concessional Rate of Duty)Rules, 2017-reg.

Attention of the importers, Custom Brokers and all concerned is invited to the circular No. 10/2018-Customs dated 24.04.2018 issued by the Central Board of Indirect Taxes and Customs (CBIC) on the above subject.

2. As per the procedure required to be followed by the EOUs as well as Customs Officers under Rule 5 of Customs (Import of Goods at Concessional Rate of duty) Rules, 2017, EOUs are required to provide information in duplicate regarding estimated quantity and value of goods to be imported to Jurisdictional DC/AC of Customs. EOU is also required to submit one set of the said information to DC/AC of Customs at the Custom Station of Importation who shall allow the benefit of exemption notification to the importer on the basis of said information provided to him. Thus, the Rule 5 of the said rules, nowhere prescribes that information provided by EOU under sub-rule (1) (a) of said Rules 5 is required to be approved by Jurisdictional DC/AC of Customs on prior basis for imports. It appears that the misconception is arising out of wrong interpretation of Sub-rule (3) of Rule 5 of the said rules wherein it has been prescribed that the jurisdictional DC/AC of Custom shall forward one copy of said information received from importer to DC/AC of Customs at the station of importation. However, this sub rule nowhere makes this forwarded copy by Jurisdictional DC/AC of Customs a prerequisite for allowing duty free import by the DC/AC of Customs at the Custom Station of importation. Further sub rule (4) of Rule 5 clearly mentions that DC/AC of Customs at the Custom Station of importation shall allow the benefit of exemption notification on receipt of copy of information from the import under clause (b) of sub rule (21) of said rule 5.

3. In view of the above, it has been again clarified by the Board that the importer EOU need not get prior approval of the information submitted under Sub-rule (1) (a) of Rule 5 of customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 from Jurisdictional DC/AC of Customs for duty free import at the Custom Station of importation. Information submitted to the

DC/AC of Customs at the Customs Station of importation by EOU is sufficient for importing goods without payment of duty under exemption notification No. 52/2003-Customs dated 31.03.2003.

4. The Board has further prescribed that Jurisdictional DC/AC of Customs of EOU/EHTP/STP/BTP shall ensure that the intimation received under sub-rule 9(1) (a) of Rule 5 of the said rules are properly scrutinized so that only eligible goods as prescribed under notification No. 52/2003 Customs dated 31.03.2003 as well as those eligible as per letter of permission (LOP) granted by Jurisdictional Development Commissioner are imported duty free by the EOUs. After prompt scrutiny, on copy of such information shall be forwarded to DC/AC of Customs at the Customs station of importation as prescribed under sub-rule (3) of the Rule 5 of the said rules. The DC/AC of Customs at Custom Station of importation would reconcile the Bill of Entry against which goods were imported duty free by EOU on receipt of such information from Jurisdictional DC/AC of Customs. In case of any discrepancies noticed, the DC/AC of Customs at Custom Station of importation would inform the Jurisdictional DC/AC of Customs for taking necessary steps to protect revenue.

5. Difficulty, if any, may brought to the notice of Deputy/Assistant Commissioner in charge of EOUs.

M. Ranjan
30.1.14
(MIHIR RANJAN)
(मिहिर रंजन)
COMMISSIONER

आयुक्त
CUSTOMS HOUSE, MARMAGOA
सीमा शुल्क कार्यालय, मारमगोया

To

1. The Additional/Joint Commissioner of Customs, Customs House, Marmagoa.
2. The Deputy/Assistant Commissioners of Customs, Customs House, Marmagoa.
3. Notice Board
- ✓ 4. The Customs House Association, Customs House, Marmagoa.
5. The Webmaster, Customs House, Marmagoa