



कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा,
सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात-370421
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS
CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370 421.
PHONE : 02838-271029 FAX : 271162.

F. No. VIII/48-42/AG-CHM/Public Notice/2019-20

Date: 09/09/2019

PUBLIC NOTICE NO. 14/2019-20

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

Attention of Importers/Exporters, Custom Brokers, Trade, Customs Staff and Stakeholders is invited to Notification No. 94/1996-Cus dated 16.12.1996, No.45/2017- Cus, No.46/2017-Cus and No.47/2017-Cus all dated 30.06.2017 regarding re-import of goods exported from India.

2. In this connection, issue regarding recovery of export benefits given under incentive and reward schemes under Chapter 3 of Foreign Trade Policy (FTP) on re-import of exported goods was examined by CBIC in consultation with Directorate General of Foreign Trade (DGFT), which administers the reward schemes under Chapter 3 of FTP. DGFT has informed that RBI Master Direction on exports and imports issued vide F.No. RBI/2006-2007/313 A.P.(DIR Series) Circular No.37 dated 05 April, 2007 already has a provision regarding refund of incentives taken from DGFT for such re-imports. DGFT has also informed that as per para 3.24 of Handbook of Procedures issued under FTP 2015-20, a procedure for obtaining 'No Incentive Certificate' from Regional Authority (RA) of DGFT has been prescribed for such cases of re-import.

3. Thus it is incumbent upon the importer to provide a No Incentive Certificate from RA of DGFT at the time of re-import of exported goods. ***Accordingly, it is reiterated that before allowing clearance in cases of re-import of exported goods, a 'No Incentive Certificate' from the respective RA of DGFT shall be ensured by the Customs.***

4. Difficulties faced, if any, may be brought to the notice of the Additional Commissioner of Customs (Import), Custom House Mundra for necessary action.


(Sanjay Kumar Agarwal)
Principal Commissioner,

Copy to.

1. The Chief Commissioner of Customs, Gujarat Zone, Ahmedabad
2. The Chief Commissioner of CGST & Central Excise, Zone Ahmedabad
3. The Commissioner of CGST & Central Excise, Gandhidham
4. The Additional Commissioner of Customs Mundra
5. All the Deputy/Assistant Commissioner of Customs CH, Mundra
6. Mundra/Kandla Custom Brokers Association
7. Container Freight Station Association, Mundra
8. Mundra Shipping Agent Association
9. M/s. MICT Terminal
10. M/s. All Adani Terminals
11. All Trade Associations
12. Notice Board/Website
13. The EDI Section, for uploading on "Commissionerate" Website