



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

Date: 09/09/2019

**Standing Order No. 01/2019-20**

**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 all concerned officers of customs 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.

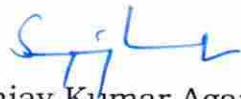
2. In this connection, issue regarding recovery of export benefits given under incentive and reward schemes under Chapter 3 of Foreign Trade Policy (FTP) on re-import of exported goods has been highlighted by C&AG of India in its observations, that there is no provision in the Customs notification to recover the duty credit given under reward and incentive schemes under Chapter 3 of FTP at the time of re-import of such goods on which such benefit has been availed at the time of export.

3. The issue 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.

4. 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 Import Groups.

5. Further, Import Groups are directed to review past cases of re-import of exported goods and take necessary action for recovery of inadmissible duty credit, if any, in coordination with DGFT authorities. A compliance report may be sent to Appraising General section for onward submission to Board Office by 20.09.2019 positively .

6. In case of difficulty faced in implantation of this standing order same should be brought to the notice of the undersigned

  
(Sanjay Kumar Agarwal)  
Principal Commissioner,

Copy to.

1. The Chief Commissioner of Customs, Gujarat Zone, Ahmedabad
2. The Additional Commissioner of Customs Mundra
3. All the Deputy/Assistant Commissioner of Customs CH, Mundra
4. Notice Board/Website
5. The EDI Section, for uploading on "Commissionerate" Website