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June 12, 2021

Shri M. Ajit Kumar, IRS

Chairman

Central Board of Indirect Taxes & Customs (CBIC),

Department of Revenue,

Ministry of Finance

Jeevan Deep Building, Parliament Street

New Delhi - 110 001

Sub: Request for Inclusion of Cost Accountants (CMAs) in all certification/verification areas of "execution of single B-17 Bond in view of the different bonds being executed at present, by EOUs /EPZ / EHTP/ STP units".

Respected Sir,

Greetings from the Institute of Cost Accountants of India!

We would like to bring to your kind notice that the Office of the Commissioner of Customs, City Customs Commissionerate, Bengaluru has issued **Public Notice No.25/2021 dated 27.05.2021** to notify Standard Operating Procedure (SOP) for EOUs/STPIs/EHTP Units. In this respect, this is to bring to your kind attention to the Para 4.2 and 14.1 wherein the name of Cost Accountant (CMA) is not included and only Chartered Accountant is considered for providing Solvency Certificate and Certificate of consumption statement of raw materials along with the export/ clearance respectively. Further, Cost Accountants are also not considered under Para 13.1 for duty calculation sheet in respect of De-bonding of Capital Goods.

We hereby submit our request to include Cost Accountants (CMAs) in case of "execution of single B-17 Bond in view of the different bonds being executed at present, by EOUs /EPZ / EHTP/ STP units." In this regard, we would like to submit the following for your kind perusal and consideration:

1. **Solvency Certificate-** In case of B-17 Bond, it has been mentioned in law that solvency of sureties may be certified by a Chartered Accountant or the Bankers of the surety. We would like to mention that to verify solvency of sureties, personal enquiries and ascertaining whether the surety possesses a house or other immovable property, industrial equipment, shop etc. which would cover the bond amount is required.

A Qualified Cost Accountant who is also a Registered Insolvency Resolution Professional/ Resolution Professional (IRPs/RPs), appointed to undertake corporate insolvency resolution proceedings for Corporate Debtors, in terms of Notification. No 11/2020-CT, dated 21st March, 2020 can apply for new registration on GST Portal on behalf of the Corporate Debtors.

Hence, Cost Accountants (CMAs) are also competent to verify solvency of sureties in B-17 Bond like other Professionals.

2. **Consumption & Clearance Certificate-** B-17 Bond is a running Bond Account, the Units may seek re-credit of the amount debited at the time of import of goods. The EOUs after consumption of the imported raw materials and clearance/ export of resultant products, shall give an information regarding the amount of re-credit subject to the condition that the Unit shall furnish the consumption statement of raw materials along with the export/ clearance duly certified by the Chartered Accountant according to law. *[This consumption statement must be in excel sheet and consist of details such as Bill of Entry no/date, description of the goods imported, Opening Balance, Quantity Imported, Value in INR, Total Quantity, Consumption*



Quantity, Quantity Exported, Quantity Re-exported, Quantity Cleared to Domestic Market, Closing Balance and Goods manufactured during the Quarter.]

In this respect, we would like to mention that **Cost Accountants (CMAs)** holding Certificate of Practice issued by the **Institute of Cost Accountants of India** are exclusively authorized to appoint as Cost Auditor and conduct Cost Audit as per the provisions of the Companies (Cost Records and Audit) Rules, 2014 under Section 148 (2) of the Companies Act, 2013.

Further, it may please be noted that the **Cost Accountant (CMA)** has an appreciable standard of expertise to perform the audit and certification assignments. Under various statutes and regulatory bodies of the country, **Cost Accountant** (acronym as CMA) is treated at par with other Professionals for audit and certifications mainly under Companies Act 2013, Goods and Services Tax [GST] Act, Customs Act, erstwhile Central Excise Act, Service Tax Act, VAT Acts, SEBI, TRAI, CERC etc. CMAs are equally allowed to appear before all statutory and quasi-judicial authorities. They can practice as Insolvency Professional under the Insolvency & Bankruptcy Code, 2016; and as Registered Valuer under the Companies (Registered Valuer & Valuation) Rules, 2017.

A brief list of areas where Cost Accountants are authorized to perform Statutory Financial Audit & other Audits, Certification, and Appearance before the Statutory and Quasi-Judicial Authorities is given in **Annexure-I**.

Hence, Cost Accountants with their proven expertise are competent enough to certify consumption statement of raw materials along with the export/ clearance like other Professionals.

In view of the above submission, **we earnestly request your good office to issue suitable communication to all the offices of Customs and Central Taxes (GST) to include 'Cost Accountants (CMAs) where they are recognized under relevant Acts, Rules & Provisions for providing various professional services at par with other professionals.**

We look forward to a favourable response to our request. For any further information and/or clarification, your good office can write to trd@icmai.in

Thanking you,

Yours faithfully,

(CMA Biswarup Basu)

President

Encl: As per above.

Copy to:

1. Shri Anup Wadhawan, IAS, Commerce Secretary, Department of Commerce, Ministry of Commerce & Industry, GoI, Udyog Bhawan, New Delhi
2. Shri Sandeep Mohan Bhatnagar, IRS, Member (Customs), CBIC, New Delhi



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Appendix-I

Brief List of areas where Cost Accountants are authorised to perform Statutory Financial Audits, Certification, and Appearance before the Statutory and Quasi-Judicial Authorities:

I. Audits of Financial Records:

- Statutory Financial Audit of co-operative societies under the respective Co-operative Societies Act of West Bengal, Maharashtra and Karnataka.
- The Registrar of the Cooperative Societies, Govt. of Himachal Pradesh has also included Cost Accountants for the empanelment as Auditor for the audit of Cooperative Societies.
- Hon'ble Karnataka High Court in W.A. No. 31061/2013 (CS) has ruled that 'Auditor' *does not mean a person holding the degree of Chartered Accountant*
- **Special Audit of**
 - Audit of Accounts & Records under Section 35 of Central Goods & Service Tax Act, 2017,
 - Special Audit under Section 66 of Central Goods & Service Tax Act, 2017,
 - Excise Duty under Section 14A & 14AA of the Central Excise Act 1944 (Now repeal)
 - Customs Duty under Section 11 of Customs Act, 1962
 - Service Tax under Section 72A inserted by Finance Act, 2012 (Now repeal)
- **Internal Audit/Concurrent Audit and other Statutory Audits**
 - All companies mandated under Section 138 of the Companies Act, 2013
 - Central PSUs, State PSUs and Co-operative Societies
 - Stock Brokers and Credit Rating Agencies as prescribed by Securities Exchange Board of India (SEBI)
 - Concurrent Audit of Depository operations under National Securities Depository Ltd (NSDL)
 - Concurrent Audit of National Health Mission (NHM) empowered by the Ministry of Health & Family Welfare
 - Concurrent Auditor/ Internal Auditor in Model Concession Agreement (MCA) on infrastructure for PPP Projects in Highways empowered by Ministry of Road Transport and Highways
 - Billing and Metering Audit and Accounting Separation Audit of Telecom Service Providers mandated by Telecom Regulatory Authority of India (TRAI)

II. Companies Act 2013:

Cost Accountants are authorized under Companies Act, 2013:

- **Expert :** Cost Accountant included in the definition of expert under Section 2(38),
- **Incorporation of Company :** Cost Accountant are included for Signing declaration for incorporation of Company under Section 7(1) (b)



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- **Internal Auditor** : Cost Accountant are eligible for appointment as Internal Auditor of the Companies under Section 138(1)
- **Cost Auditor** : Appointment as Cost Auditor of the Companies (only cost accountant can be appointed as cost auditor) under Section 148
- **Report to the Central Government**: if a fraud is being or has been committed against the company by officers or employees of the company under section 143.
- **Certification of scheme of Merger and Amalgamation of companies under Section 232(7)**
- **Registered Valuer**: Eligible to apply for being registered as a valuer under Section 247(1).
- **Appointment as Company Administrator by the tribunal** : Appointment as administrator under Section 259(1)
- **Appointment as Company liquidator** : Appointment as Company Liquidator for winding up of the Company under Section 275(2),
- Appointment as **professional Assistant** to company Liquidator under Section 291(1),
- **Appearance before Tribunal** under section 432 in case of examination of Promoters & Directors under Section 300(4)(b),
- **Appointment of Technical member** of the Tribunal under Section 409(3)
- **Legal representative**: Legal representative of a person before the tribunal or Appellate Tribunal under Section 432.

III Central Goods & Services Tax Act, 2017 :

- Cost Accountants are recognized for providing professional service for under Central Goods & Service Tax Act, 2017:
 - Audit of Accounts & records under Section 35,
 - Special Audit under Section 66,
 - Access to business premises under Section 71,
 - Appearance by authorized representative under Section 116 of Central Goods & Services Tax Act, 2017.
- As per Section 48 of the CGST Act, read with Rule 24 and 25 of the Return Rules, authorize Cost Accountants as an eligible person to act as approved GST practitioner. Rule 24 of the Return rules, provides the eligibility conditions to get enrolled as GST Practitioner. As per Rule 24 (C)(V)(b), eligibility criteria to become GST practitioner is that “a person must have pass final examination of *the Institute of Cost Accountants of India.*”

Further, a goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person:

- (a) furnish details of outward and inward supplies
- (b) furnish monthly, quarterly, annual or final return
- (c) make deposit for credit into the electronic cash ledger
- (d) file a claim for refund and
- (e) file an application for amendment or cancellation of registration.



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- In addition, to above a GST practitioner is authorized to appear before any officer of department, Appellate Authority or Appellate Tribunal, on behalf of such a registered person who has authorised him to be his GST practitioner.

IV. Certification based on the examination of Financial Records:

- Certifying all e-forms filed by Companies with the Ministry of Corporate Affairs
- **Certificate under the Customs Act, 1962 :**
 - of duty paid on materials used for manufacture of exported goods as required under Forms DBK-I,II, IIA,III, IIIA under the Customs Act, 1962
 - certifying that burden of 4% CVD [i.e. SAD] has not been passed on by the importer to any other person
 - of refund of additional duty of Customs on the goods imported for subsequent sale under Indian Customs Act
 - to claim drawback under the Fixation of brand rate of Drawback without pre-verification - Simplified procedure Scheme
- All certificates under **Foreign Trade Policy & Procedures 2015-20** and Aayat Niryat (Import and Export) Forms (ANF)
- All certificates prescribed by **Fertilizer Industry Coordination Committee (FICC)** in respect of product wise status of production, dispatches & stock; cost data for subsidy scheme, transportation claims, escalation claims, and equalize freight claims
- Certificates in Form-I to VI prescribed by the **National Pharmaceutical Pricing Authority (NPPA)**
- Certifying half yearly return in Form 'N' for Quantity of Rubber purchased & consumed by manufacturers under rule 33 (f) of the **Rubber Rules, 1955**
- Certifying Performa CI & C2 and Statement of Cost of Production under Anti-Dumping as prescribed by **Ministry of Commerce & Industry**
- **Certification of Surveyor and Loss Assessor** License Application [and renewal thereof] under **Insurance Regulatory and Development Authority (IRDA)**
- Certification of various forms prescribed under the **Central Electricity Regulatory Commission (CERC)** and **State Electricity Regulatory Commissions (SERCs)**
- **Certified Facilitation Centers (CFCs)** - under Automation of Central Excise and Service Tax (ACES) Scheme to offer various services such as digitization and on-line filing/ uploading of documents, applications, returns, claims, etc. under Central Excise Act and Service Tax Act
- **Central Board of Direct Taxes (CBDT)**-CBDT vide their Notification no. S.O. 2670(E) recognized Cost Accountants as e-return intermediaries
- **Custom Broker-** Central Board of Excise and Customs (CBEC) Amended Customs Brokers Licensing Regulations, 2013 and included the Cost Accountant qualification for Customs Brokers Examination to be held from the year 2017 onwards.
- **Valuer-** Members can now apply directly as 'Valuer' for empanelment of Calcutta High Court.



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- **Arbitrator-** The Indian Council of Arbitration authorizes Cost Accountants and Cost Accounting Firms for empanelment in the panel of arbitrators under the category of financial experts.

V. Appearance before the Statutory and Quasi Judicial Authorities:

- **Companies Act, 2013**
 - Section 432 - **Right to legal representation**
 - Regulation 19(2) of Company Law Board Regulations, 1991 - **Rights of a party to appear before the Bench**
- **Central Goods & Services Tax Act, 2017**
 - Section 116 -Appearance by authorized representative under Central Goods & Services Tax Act, 2017.
- **Central Excise & Customs - Appearance by Authorised Representative**
 - Section 35Q of the Central Excises Act, 1944
 - Section 146A of the Customs Act, 1962
 - Rule 2(c) of Customs, Excise and Gold (Control) Appellate Tribunal (Procedure) Rules, 1982
- **Central Electricity Regulatory Commission (CERC)** - Authority to represent before the Commission vide Notification No. 8/(1)/99/CERC dated 27th August, 1999
- **The Competition Commission of India (CCI):**
 - Appearance before the Commission: Section 35 of the Competition (Amendment) Act, 2007
 - Right to legal representation: Appeal to the Appellate Tribunal: Section 53(1) of the Competition (Amendment) Act, 2007
- **Income Tax Act, 1961** - Appearance by Authorized Representative: Section 288 of the Income Tax Act 1961 read with Rule 50 of the Income Tax Rules 1962
- **Securities Exchange Board of India (SEBI)** - Right to Legal Representations: Clause 22C under Conditions for listing: Chapter IV of Listing of Securities
- **Service Tax** - Appearance by Authorized Representative: Section 96D (5) of the Service Tax Act 1994
- **Special Economic Zone (SEZ)** - Rights of appellant to appear before the Board: Rule 61 of the Special Economic Zone Rules 2006
- **Telecom Regulatory Authority of India (TRAI)** - Right to Legal Representation before Appellate Tribunal as per Section 17 of TRAI Act, 1997
- **Value Added Tax Acts/ Rules** - To appear before authorities under VAT Acts/ Rules of various State Governments

VI. Statutory Audits based on Cost Records Areas exclusive to Cost Accountants

- Statutory Audit of cost records under section 148 of the Companies Act, 2013
- Cost Audit and Performance Audit of co-operative societies under the respective Co-operative Societies Act of West Bengal, Maharashtra, Karnataka, Punjab, and Delhi



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- Valuation Certificate for Cost of goods produced for Captive Consumption, in accordance with Cost Accounting Standard CAS-4 issued by the Institute, under Rule 8 of the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000
- Certificate for Average Cost of Transportation, in accordance with Cost Accounting Standard CAS-5 issued by the Institute, under Rule 5 of the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000
- Audit of accounts of SEZ developer as directed by the Commissioner of Customs/Central Excise [refer Circular No. 52/2002-Customs dated 14th August, 2002]
- **Computation of freight of time chartered/daughter vessel and its inclusion in the assessed value as extended cost of transportation [refer Circular No.04/2006 dated 12th January, 2006].**

	<p>ಭಾರತಸರ್ಕಾರ, ಹಣಕಾಸು ವಿಭಾಗ, ಕಂದಾಯ ಇಲಾಖೆ भारत सरकार, वित्त मंत्रालय, राजस्व विभाग GOVERNMENT OF INDIA, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, ಆಯುಕ್ತರ ಕಛೇರಿ, ನಗರ ಸೀಮಾ ಸುಂಕ, ಅಂಚೆ ಸಂ. 5400, ಕೇಂದ್ರೀಯ ರಾಜಸ್ವ ಭವನ, ಕ್ವೀನ್ಸ್ ರೋಡ್, ಬೆಂಗಳೂರು सीमा शुल्क आयुक्त का कार्यालय, सीमा शुल्क आयुक्तालय, पी.बी.सं 5400, बेंगलूर OFFICE OF THE COMMISSIONER OF CUSTOMS, CITY CUSTOMS COMMISSIONERATE, BANGALORE P.B. NO. 5400, C.R. BUILDING, QUEEN'S ROAD, BANGALORE - 560 001 Email: commr-citycusblr@gov.in 080-2866 4753</p>	 
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(DIN:- 20210572MR000062146E) Date: 27.5.2021

PUBLIC NOTICE NO 25/2021

Sub: EOUs/STPIs/EHTP Units-Standard Operating Procedure (SOP)-reg.

Recognizing the potential role of EOU/STPI/EHTP units (hereinafter referred to as EOUs) in the Make-in-India initiative and as a measure of improving the ease of doing business, the need to comply with warehousing provisions as well as 'bonding' and 'de-bonding' by these units has been done away with effect from 13.8.2016. As a consequence, EOUs units were delicensed as warehouses under Customs Act, 1962. Additional changes regarding procedures were brought into existence on implementation of GST with effect from 01.07.2017. However, these Units were required to continue to adhere to the provisions of Notification 52/2003-Customs dated 31.3.2003, Foreign Trade Policy (FTP), Handbook of Procedures (HBP) and other applicable notifications.

1.2 Further, considering the lockdown due to the outbreak of Covid -19 and its related precautions enforced by the Government, trade facilitation measures have been notified in Public Notice No. 11/2020 dated 26.03.2020 issued by Commissioner of Customs, Bengaluru City Customs Commissionerate. To maintain the 'social distancing', requirement of submission of hard copies in respect of approval of **Annexure III** for import of goods, permission for re-export/re-import, intimation of daily export/imports, etc. have been dismantled and Importers were requested to send all such documents in designated gov mail ids of Export Promotion Cells.

1.3 The said PN facilitated 1) faster processing of intimations 2) fostered greater trade facilitation by doing away with the requirement of importer/CHA to physically visit the EPCs and 3) enhanced transparency by bringing in faceless processing of EOU requests. Subsequently, Internal

processes of EPCs were streamlined to suit the changed mode of functioning through implementation of e-office, data management and scrutiny through new electronic means and by devising standard checks that suits e-processing of files. This will aid easier and better integration to ICEGATE/ICES once the module for EOUs is devised. The applications of Importers have been processed in mail on time bound manner without any hassle or difficulties to Importers. The prescriptive timelines and the documents required to be submitted are listed in **Annexure -V** enclosed to this Public Notice.

2. Upon review of the functioning of EOUs by the Commissionerate, instances have come to the notice that some of these Units are not adhering to the provisions of the relevant notifications, FTP/HBP. Some of such instances are:

- (a) Clearance of finished goods in Domestic tariff area (DTA) without reversing the Customs duty foregone on the imported raw materials used in the manufacture,
- (b) clearance of finished goods in DTA without achieving positive Net Foreign Exchange earnings (NFE),
- (c) payment of Customs duty through ITC credit in GST returns instead of proper TR6 challan,
- (d) suppression of facts about DTA clearance of finished goods,
- (e) Non-payment (reversal) of Customs duties on scrap beyond SION Norms,
- (f) Not following the procedure for Inter-unit Transfer, Third Party Exports and job-work,
- (g) Debiting only 25% of duty forgone amount in B.17 Bond in respect of imported raw materials, etc.

Apprehensions have also been expressed by the Trade regarding the procedures to be followed post GST. To resolve all such difficulties being faced by the EOUs, for better trade facilitation and also to have a standard operating procedure for various issues concerning these Units, it has become expedient to issue this Public Notice for information, guidance and strict compliance by trade and Custom House agents associated with the EOU's. Further reference is also invited to **Circular No.10/2021- Customs dated 17.05.2021**. Wherever IGCRD provisions are applicable to EOUs, the revised provisions as per Circular No.10/2021 may be referred to for compliance, along with Public Notice. The Public notice might not have touched upon provisions regarding specific category of industries in Notification 52/2003 Cus. and FTP and hence for the said specific provisions, the above notification and FTP may only be referred for compliance.

3. Procedures for import of goods

3.1 EOUs/EHTPs/STPs are entitled to import all types of goods including capital goods, raw materials, components, packing materials, consumables, spares and various other specified categories of equipment including material handling equipment, required for export production /service or in connection therewith, without payment of customs duty leviable thereon under the first schedule to the Customs Tariff Act, 1975 (51 of 1975), additional duty, if any leviable thereon under sub - sections (1),(3) and (5) of section 3 of the said Customs Tariff Act (herein after referred to as 'custom duty') and IGST in terms Notification No. 52/2003-Customs dated 31.3.2003, as amended. The EOUs intending to import the goods without payment of customs duty and IGST, shall require to follow the procedures prescribed under Rule 5 of Customs (IGCRD) Rules, 2017. The clarification brought in by Circular No.10/2021- Customs dated 17.05.2021 may also be referred to in this regard. Regarding the applicability of health cess exemption provided by notification No. 8/2020-Cus dated 02.02.2020, the same will be clarified from DGEP and communicated to trade in due course.

4. B-17 Bond and surety/security

4.1. EOUs execute a general-purpose B-17 bond along with surety or security covering the duty foregone on imported goods. This bond is prescribed under Notification No. 1/2018 CE (N.T.) dated 5.12.2018. This bond also takes care of the interest of revenue against risks arising out of goods lost in transit, goods taken into DTA for job work/ repair/ display etc.

4.2 Basically the B-17 bond is an 'all purpose' bond covering liabilities of the EOU under Customs/Central Excise /GST Acts. The B-17 bond is executed with the jurisdictional Assistant/Deputy Commissioner of Customs (EPC). Surety or security equivalent to 5% of the bond amount in the form of bank guarantee or cash deposit or any other mode of security recognized by the Government is required to be given by the EOUs. The BG should have '**auto renewal**' clause invariably. In the case of surety, a letter from the person standing surety duly certified by a Chartered Accountant for solvency is also required to be submitted.

4.3 As regards the Surety by Proprietorship or partnership firm, CBIC vide Circular No. 3/2021 Cus dated 03.02.2021 has clarified that in case of B-17 bond executed by EOU/STP/EHTPs in capacity of Proprietorship or partnership firm, surety cannot be given by Proprietor/ partner himself. Such sureties must be given by an independent legal entity other than the Proprietor/ Partner of the concerned Proprietorship/ Partnership EOU firm.

4.4 Units which have achieved positive NFE and are in existence for the last three years with unblemished track record having export turnover of Rs. 5 Crores or above and have not been issued a show cause notice or a confirmed demand, during the preceding 3 years on grounds other than procedural violations, under the penal provision of the Customs Act, the Central Excise Act, the Foreign Trade (Development & Regulation) Act, the Foreign Exchange Management Act, the Finance Act, 1994 covering Service Tax or any allied Acts or the rules made thereunder, on account of fraud / collusion / willful mis-statement/ suppression of facts or contravention of any of the provisions thereunder, are exempted from furnishing Bank Guarantee etc. or Surety along with B-17 bond. The importers who are Authorized Economic Operators and Status Holders are also exempted from furnishing the BG, subject to provisions in Foreign Trade Policy.

(Reference: Notification No. 1/2018 CE (N.T.) dated 5.12.2018, Circular No. 27/18 -Customs dated 14.8.2018, 54/2004 -Cus dated 13.10.2004 and 36/2011 Cus dated 12.08.2011, Circular No. 03/2021-Customs dated 03.02.2021)

5. Import of goods

5.1. The EOUs are entitled to import the goods without payment of duty in terms of Notification No. 52/2003 Cus dated 31.3.2003 as amended, by following the procedures contained in Customs (IGCRD) Rules, 2017. The EOUs that intend to import the goods need to give intimation to the officers of EPC as required under Rule 5 of Customs (IGCRD) Rules, 2017 about the estimated quantity and value of the goods to be imported for a period not exceeding one year. The Units are also required to mention the duty foregone on such imports and the debit particulars in B.17 Bond.

5.2 The Units also file the **Annexure** for the individual consignments. Further, for the sake of convenience, both at the end of the department and the Importer, it is clarified that the Importer along with the **Annexure** III application are required to enclose the statement which contains the details, such as opening balance of bond amount, credit taken, debit against the **Annexure** and closing balance of Bond amount. In case if any amendments that are required to be made to **Annexure** III/**Annexure** I already submitted to the department, on account of change in the value of the goods due to exchange rates, revision in the price of the goods vis-à-vis duty foregone amount etc., the Importer in writing shall bring the said facts to notice of the DC/AC of EPC and concerned port officers. The Amendments may be serially numbered for identification, in case of multiple amendments. It is clarified that in case of import of inputs, the unit need to debit an amount equal to duty foregone on such imports and 25% of duty foregone amount in case of capital goods. After the clearance of goods from the port, the EOUs need to give an intimation about the procurement of goods along with the copies of Bill of Entries and Invoices

to the Assistant Commissioner/Deputy Commissioner of EPC within 2 days from the date of receipt of the imported goods in EOU unit premises.

5.3 It is observed that some of the EOUs are importing the goods on regular basis and may find difficulties for furnishing the intimations along with the copies of all the documents within 2 days from the date of receipt of the imported goods in EOU (or Job work) unit premises. Considering the difficulties faced by such big Importers, it is decided to do away with the requirement of submitting the import documents, on a case-to-case basis based on one time approval from Assistant Commissioner/Deputy Commissioner of EPC. However, those units are required to maintain all such documents in digital file and furnish as and when the officers ask to produce the same for verification.

(Reference: Customs (IGCRD) Rules, 2017, Circular No. 29/2017 Cus dated 17.7.2017)

6. Procurement of indigenous goods

6.1. For the indigenous procurement of goods covered under GST, the EOU will not get ab-initio exemptions. Such supplies would be on payment of CGST/SGST/UTGST/IGST. The taxes so paid will be neutralized by ITC or refund of tax paid on such supplies can be claimed either by the recipient or supplier of such supplies. For the indigenous procurement of goods covered under Fourth Schedule, the EOU will continue to get ab-initio exemptions from central excise duty. The Procedure regarding procurement of supplies of goods from DTA by EOU/EHTP/STP/BTP Unit for deemed exports benefits in terms of section 147 of CGST Act, 2017 has been prescribed vide Circular No. 14/14/2017-GST dated 6.11.2017. The detailed procedures to be followed by EOUs are prescribed in the above referred Circular.

(Reference: CBIC Circular No. 14/14/2017-GST dated the 6.11.2017)

7. Time limit for utilization of imported capital goods and inputs:

7.1 The period of utilization of goods, including capital goods, procured/imported by EOU shall be co-terminus with the validity of LOP, subject to the exceptions provided in FTP and 52/2003.

(Reference: Notification No. 34/2015 Cus dated 25.5.2015)

8. Domestic Tariff Area (DTA) sale:

8.1. The EOUs are entitled to sell finished goods (subject to restrictions in FTP) in DTA subject to reversal of customs duty, availed as concession at the time of imports along with the payment of IGST. The duties and cess to be reversed will be those as provided in para 6.08 of FTP. The reversal of customs duty is based on the duty foregone on inputs that have gone into the production of such finished goods. DTA sale shall be subject to fulfilment of the following main four conditions:

I. Net Foreign Exchange fulfilment:

- II. Payment of applicable GST on product under DTA sale:
- III. Reversal of the BCD exemption
- IV. Refund of any benefits taken (including those mentioned in Para 6)

8.2. The Importer who has cleared the goods in DTA is required to give an intimation to AC/DC of EPC in the format enclosed to this PN(In addition, Permissions if required from various authorities, including from customs, for DTA sales as per FTP 2015-20, HBP and relevant APPENDIX may be obtained). The reversal of customs duty shall be remitted under TR6 Challans duly counter signed by the Superintendent/Inspector at the jurisdictional export promotion cell. However, on a case-to-case basis, subject to requirements of banks regarding process of manual challan, Assistant Commissioner/Deputy Commissioner may allow importers, intimation by way of, sending the scanned copies of TR6 Challans (with bank seal) along with the copies of Demand Draft/Cheque by mail. The data in the intimations, to be submitted before the submission of **Form-A** for the relevant month, will have to be reconciled with the **Form-A** figures and in case of discrepancies, the customs authorities may call for documents to verify the same and units should be able to produce documents that will enable the department to reconcile the e-way bills generated and DTA sales. All DTA sales transactions are to be invariably reported in the monthly return in **Form A** along with duty paid particulars.

8.3 EOUs which are facing difficulties to make the duty payment (reversal on account of DTA Sales) on consignment basis may also consider depositing the duty amount in advance based on estimate of DTA sales for a certain period. The advance amount may be utilized for DTA sales by debiting the amount out of the advance amount deposited. The units which intend to deposit the amount in advance are required to record the entries in simple statement, to be submitted to EPC, which consists of date of making the payment, amount of advance amount, date/invoice of the DTA sales, amount of duty adjusted against the DTA invoice and balance amount.

(Reference: Para 6.08 of FTP 2015-20 read with Notification No. 52/2003 Cus dated 31.03.2003, as amended)

9. Inter-unit transfer

9.1. Inter-unit transfer of manufactured and capital goods from one EOU unit to another EOU/ SEZ unit is permitted in terms of Para 6.13 of the FTP. Sale of unutilized goods is also allowed from one EOU to another EOU/ SEZ unit in terms of Para 6.15 of FTP. The inter unit transfer can also be under the cover of a tax invoice or delivery challan along with payment of GST as applicable. However, such transfer would be without payment of custom duty. The supplier unit will endorse on such documents the amount of custom duty, availed as exemption, if any, on the goods intended to be

transferred. The recipient unit would be responsible for paying such basic customs duty, as is obligated under Notification no. 52/2003-Cus dated 31-3-2003, when the finished goods made out of such goods or such goods are cleared in DTA. The Units making inter-unit transfer or supplier are required to furnish the prior intimations to the jurisdictional EPC.

(Refer Circular No.29/2017 Customs date 17.7.2017 & 35/2016 Cus dated 29.7.2016)

10. Clearance of by-products/rejects/waste/scrap, etc.

10.1. Scrap/ waste/ remnants arising out of production process or in connection therewith are allowed to be sold in DTA, as per SION notified by Directorate General of Foreign Trade. In respect of items not covered by SION norms, Development Commissioner may fix ad-hoc norms for a period of six months and within this period, norm should be fixed by Norms Committee and ad-hoc norms will continue till such time. As per Notification No. 52/2003 Cus dated 31.3.2003 as amended, where SION norms are not fixed, scrap clearance up to 2% of the input quantity is allowed. Sale of waste/ scrap/ remnants by units beyond the above said norms or beyond 2% of the input quantity (in applicable cases), shall be on payment of full duties and subject to restrictions in Para 6.08 FTP. However, no duties/ taxes on scrap/ waste/ remnants are charged, in case same are destroyed with permission of Customs authorities (subject to clarification in 6.15(b) of FTP). The EOUs shall give intimation for clearance of waste/scrap to the customs officer by furnishing the quantum of waste generated, duty foregone on such scrap along with the letter of approval given by the CSEZ/STPI.

[Reference: Para 6.08 (v) of FTP, 2015-20, Para 6.15 (b) of FTP, 2015-20]

11. Procedure for Re-export

11.1. The goods or parts thereof, on being imported / indigenously procured and found defective or otherwise unfit for use or which have been damaged or become defective subsequently, may be returned and replacement obtained or destroyed. In the event of replacement, goods may be brought back from foreign suppliers or their authorized agents in India or indigenous suppliers. In case the supplier of such goods does not insist for re-exportation, such goods are required to be either destroyed or cleared into DTA on payment of full Customs duty. In all the cases of re-export, the Units shall take a prior approval from the jurisdictional EPCs. The Importer seeking the permission shall require submitting the application in the enclosed format **Annexure III** along with documents mentioned in **Annexure V**.

[Reference: para 6.17 of FTP,2015-20]

12. Sub-contracting:

12.1. As per para 6.14 of FTP read with Notification No.52/2003 Cus, dated 31.3.2003, the Units may sub-contract the part of their production process to DTA (subject to restrictions in FTP) through job work based on annual permission from Customs authorities. The annual permission for sub-contract may be granted by the DC/AC of EPC subject to observance of the conditions as enumerated in para 6.14 of FTP and Notification No.52/2003 Customs dated 31.3.2003, as amended. The units are also allowed to sub-contract part of the production process abroad and export from there. The intermediate goods so removed to sub- contractor abroad shall be allowed to be cleared under export documents.

12.2. The importer can send the imported goods (subject to exceptions in FTP) for job work, for manufacture of goods, subject to giving due intimation in duplicate to the DC/AC of EPC. The Format of intimation should be as per the **Annexure IV**. The data in the intimations, to be submitted before the submission of **Form-A** for the relevant month, will have to reconciled with the **Form-A** figures and in case of discrepancies, the customs authorities may call for documents to verify the same. The provisions as per 6.21 of HBP,2015-2020 are to be strictly adhered to by the units. Circulars No 65/2002 Cus and No.26/2003 Cus may also be referred to for clarity on timelines regarding return of goods. Further the unit is required to follow the procedures as per Section 143 of CGST Act, 2017 read with Rule 45 of CGST Rules, 2017 and Circular No. 38/12/2018 dated 26.3.2018 for Job work. it is advised to endorse the copy of the intimation/return, required to be filed, under the above said statutes with the GST Authorities, to Export Promotion Cells also in mail. The said condition can be waived on case to case basis by Assistant Commissioner/ Deputy Commissioner, EPC based on the track record of the units. Trade has raised concern regarding alignment of return timelines of inputs sent for job work between the FTP and GST procedures. The same will be clarified from DGEP and communicated to trade in due course. *[Reference: para 6.14 of FTP, Circular No. 12/2008-Cus., dated 24-7-2008, Circular No.50/2018 customs dated 6.12.2018, No. 65/2002 Cus dated 07-10-2002, No. 26/2003 Cus dated 1-4-2003 and 9/2021 Cus (N.T) dated 1.2.2021]*

13. De-bonding of capital goods

13.1. An EOU can clear any capital goods to any other place in India or de-bond in accordance with FTP with the permission of the Development Commissioner and on payment of duty on the value and the rate prevailing at the time of imports on the depreciated value. Clearance/ debonding of capital goods on the depreciated value proportionate to the NFE achieved by the unit which is arrived at after taking into consideration the rate of depreciation allowable on such capital goods is allowed. In case the unit has not achieved positive NFE in the above manner, the duty foregone at the

time of import shall be paid on such value of goods in proportion to the non-achieved portion of NFE. The depreciation of computers and capital goods shall be allowed as per Para 6.37 of HBP and Notification No: 52/2003-Cus as amended. The Importer seeking the permission for de-bonding the capital goods should submit the request with AC/DC of EPC along with the documents mentioned in.*[Reference: para 6.15(b) of FTP, Circular No. 12/2008-Cus., dated 24-7-2008, Circular No.50/2018 customs dated 6.12.2018 and 9/2021 Cus (N.T) dated 1.2.2021]*

14. Re credit

14.1. Since the B-17 Bond is a running Bond Account, the Units may seek re-credit of the amount debited at the time of import of goods. The EOUs after consumption of the imported raw materials and clearance/export of resultant products, shall give an information regarding the amount of re-credit subject to the condition that the Unit shall furnish the consumption statement of raw materials along with the export/clearance duly certified by the Chartered Accountant. The consumption statement must be in excel sheet and consist of details such as Bill of Entry no/date, description of the goods imported, Opening Balance, Quantity Imported, Value in INR, Total Quantity, Consumption Quantity, Quantity Exported, Quantity Re-exported, Quantity Cleared to Domestic Market, Closing Balance and Goods manufactured during the Quarter. The correlation of BOEs and Clearances, even if not reproduced in the consumption statement, should be maintained in Digital format and should be submitted to the department, as and when asked for.

14.2. The Units can also seek re-credit on account of disposal of capital goods, permanent re-export of capital goods, destruction of capital goods subject to condition that the Units must furnish the copy of necessary permission obtained from the Development Commissioner or STPI authorities along with proof of disposal/destruction/re-export on permanent basis.

15. Replacement/repair of imported /indigenous goods

15.1. EOUs may send capital goods abroad for repair with permission of Customs authorities. However, no permission will be required for sending capital goods for repair within the country. Removal of capital goods by all units irrespective of status within the country for the purpose of test, repair, calibration and refining on the basis of prior intimation to the proper officer subject to maintenance of proper accounts of removal and receipts of goods is also allowed.

[Reference: para 6.17 of FTP & 6.28 of HBP 2015-20]

16. Third Party Exports

16.1. As per Para 9.60 and 2.42 of FTP, 2015-20, 'third party exports' means exports made by an exporter or manufacturer on behalf of another person. In such cases, export documents such as shipping bills shall indicate the names of both manufacturer and third-party exporter. The BRC, Self-Declaration Form, export orders and Invoice should be in the name of third-party exporter.

16.2. EOUs are entitled to export the goods through other exporter (third party exporter) subject to certain conditions as prescribed under Para 6.19 of HBP, 2015-20. If the EOUs fail to fulfill the conditions as stated above, such exports shall be treated as DTA sales, accordingly Units need to reverse the customs duty involved in the manufacture of such finished goods.

[Reference: Para 9.60, 2.42 of FTP, 2015-20 and 6.19 of HBP,2015-20]

17. Records and returns

17.1. In view of the condition of warehousing having been dispensed with respect to the units, the warehoused goods register (warehousing bond register) shall not be required to be maintained w.e.f 13th August 2016. However, to maintain records of receipts, storage, processing and removal of goods, imported by the units, the Board has prescribed that the units shall maintain records of imported goods, in digital form, based upon data elements contained in **Form A**. *A digital copy of Form A, containing transactions for the month, shall be provided to the proper officer, each month (by the 10th of month) in a CD or Pen drive, as convenient to the unit.* The return submission is strictly monitored by EPCs under this jurisdiction and it is informed that penal action will be initiated for non-submission of the same within the due date. The EOUs should also submit the Quarterly Performance Report and Annual Performance Reports as mandated by DGFT Public Notice no. 36/2015-2020 dated 04.09.218.

(Reference: Circular No 7/2021 Cus dated 22.2.2021 and 35/2016-Customs dated 29.07.2016)

18. Exit from the Scheme:

18.1. The EOUs shall pay the GST and reverse the customs duty on the raw materials, semi-finished and finished goods lying in stock at the time of de-bonding. The capital goods shall also be de-bonded on payment applicable duties on the depreciated value thereof. The depreciation would be allowed subject to achievement of positive NFE. The Unit seeking exit from the scheme is required to file a legal undertaking to the effect that all duties of Customs including GST has been fully paid by them on the semi-finished goods, raw materials in stock, capital goods etc., and in the event of any dues that may accrue in future on account of audit, verification etc., the same will be remitted to the Govt. account.

18.2. The EOU units can Exit from EOU Scheme subject to approval of the Development Commissioner. The detailed guidelines for exiting out of EOU.EHTP/STP Scheme are given in the para 6.18(e) of FTP and Appendix 14-I-L of HBP, 2015-20. The Development Commissioner first gives permission for 'in-principle' de-bonding, and then the unit is required to pay all pending Customs/ Central Excise duties/Service Tax/GST to obtain no-dues certificate from Central Tax & Customs authorities. In cases where a demand is still pending, the unit may be asked to submit the undertaking and BG as prescribed in Circular No. 8/2004 Cus dated 28.1.2004. Thereafter the Development Commissioner permits final de-bonding.

(Reference: Para 6.18 of FTP, 2015-20 and Circular No. 8/2004 Cus dated 28.1.2004)

19. Strict compliance to the provisions of Customs Act and Rules:

19.1 All the EOU/STPI/EHTP Units working under the jurisdiction of Bengaluru City Customs Commissionerate shall adhere to the instructions given in this Public Notice, scrupulously, failing which appropriate penal action will be initiated under the Customs Act, 1962 and the Rules made thereunder, for violation/contravention. A provisional period of three months is given for all the stake holders to submit a declaration about compliance to this Public Notice particularly regarding the payment of customs duty on DTA clearances for the period July 2017 onwards in the enclosed **form Annexure I**, failing which their import authorization **Annexures** will not be taken on record. Utmost care should be taken while submitting the declaration keeping in mind the fact that the department has access to the e-way bill data and Customs authorities may audit/inspect the premises at any time. Any mis-declaration noticed during such verification will attract penal provision under Customs Act, 1962. The contents of this Public Notice are not exhaustive and therefore, for any specific issues, the stake holders are required to refer to the relevant Notifications, FTP, HBP and Circulars issued in this regard. All intimations and declarations mentioned in this PN are to be sent to the following designated official e-mail ids

Sl No.	Name of the Formation	e-mail Id
1	Export Promotion Cell (Central)	epccentral-citycus@gov.in
2	Export Promotion Cell (East)	epceast-citycus@gov.in
3	Export Promotion Cell (South)	epcsouth-citycus@gov.in
4	Export Promotion Cell (Chitradurga)	epc-chitradurga@gov.in
5	Export Promotion Cell (Mysore)	epc-mysore@gov.in

All communications to the EPCs may be sent only to the above designated mail ids and not to any other mail id.

20. All members of the Regional Advisory Committee, Trade Associations and Chamber of Commerce in the State of Karnataka are requested to circulate this Public Notice among their constituent members for wide dissemination. Difficulties faced or suggestions, if any, may be brought to notice.

BASWARA Digitally signed
by **BASWARA**
NALEGAVE

To:

NALEGAVE Date: 2021.05.27
14:43:21 +05'30'

Copy submitted to:

The Pr. Chief Commissioner of Central Tax, Bengaluru Zone,
Bengaluru.

The Chief Commissioner of Customs, Bengaluru Zone, Bengaluru.

Copy to:

The Notice Board.

The Webmaster to upload the PN in the official website.

ANNEXURE -I

Form of declaration from EOU/EHTP/STPI/BTP unit for compliance to Public Notice No. -----dated -----issued by the Commissioner of Customs, City Customs Commissionerate, Bengaluru

Name and address of EOU/EHTP/STPI/BTP	
LoP No and validity period	
GSTIN	
Description of major inputs and Tariff heading	
Description of major finished goods and Tariff heading	
Whether the unit complied all the procedures set out in Public Notice (yes or no, If no, furnish reasons)	
Whether the appropriate customs duty with interest, if any paid on the clearance of goods in DTA for the period July 2017 onwards in mode prescribed in the PN (yes or no, If no, furnish reasons) (details of DTA sales may be furnished in separate sheet).	

We, the M/s. ----- hereby declare that the above statements are true and correct to the best of my/our knowledge and belief. I/We will abide by the procedures/conditions, which may be stipulated by the Commissioner of Customs vide the above referred Public Notice. I/We fully understand that department can initiate penal action or any other action if it is found that any of the statements or facts therein are incorrect or false.

Signature/DSC of authorized signatory

ANNEXURE II

**INTIMATION OF REMOVAL OF GOODS IN DTA BY THE 100%
EOU/EHTP/BTP UNITS**

To,

The Deputy/Assistant Commissioner of Customs,
EPC -----, Bangalore,

Sir,

Subject: Intimation for removal of goods in DTA reg.

We----- (name of the company) have removed the finished goods in DTA as per the conditions of para 6.08 of FTP, 2015-20 and Notification No. 52/2003 Cus dated 31.3.2003 on payment of applicable customs duty. The details are as given below;

Name and address of the EOU	
LoP No and validity	
Date(s) of Clearance to DTA	
Description of the finished goods cleared in DTA	
Ref No /Date of approval of CSEZ/STPI	
Whether Net Foreign Exchange has been achieved	
Value of the DTA sales	
Value of imported inputs utilised for the manufacture of goods cleared to DTA	
Proportionate customs duty foregone on such inputs	
Total duty payable on DTA sales	
Details of Challans for payments	
Whether CGST/SGST/IGST has been	

paid	
------	--

We, the M/s. ----- hereby declare that the above statements are true and correct to the best of my/our knowledge and belief. I/We fully understand that department can initiate penal action or any other action if it is found that any of the statements or facts therein are incorrect or false.

Signature/DSC of Authorized Signatory

ANNEXURE III

**APPLICATION SEEKING THE PERMISSION FOR RE-EXPORT OF
DEFECTIVE GOODS**

To,

The Deputy/Assistant Commissioner of Customs,
EPC -----, Bangalore,

Sir,

Subject: Application for seeking permission for re-export of the goods - reg.

We----- (name of the company) have imported the below mentioned goods from M/s. (mention foreign supplier name/address) vide Bill of Entry No -----dated ----- . The said inputs were found defective/non-usable due to ----- . (specify the reasons of defects/non-usability) and the same was brought to notice of our supplier. The supplier has given the consent to accept the said materials on return. As per the provisions of 6.17 of FTP, 2015-20 read with Notification No. 52/2003 Cus dated 31.3.2003, as amended, we request to accord the permission for re-export of the said goods to our principal supplier. The details of the re-export goods are as under;

Name and address of the EOU	
LoP No and validity	
Description of the finished goods intended to be re-exported.	
Name and address of the foreign supplier	
Reasons for re-export. If it is defective, whether consent has been taken from the overseas supplier.	
Bill of entry/ date under which the said goods has been imported.	
Whether approval has been taken from CSEZ/STPI	

Enclosure:

1. Consent letter from the overseas supplier /receiver to receive the goods.
2. Relevant copy of Bill of entry under which the subject goods are initially imported.
3. GR waiver subject to relevant provisions
4. Copy of CSEZ/STPI approval.

5. Re-export invoice.

We, the M/s. ----- hereby declare that the above statements are true and correct to the best of my/our knowledge and belief. I/We fully understand that department can initiate penal action or any other action if it is found that any of the statements or facts therein are incorrect or false.

Signature/DSC of authorized signatory

Form of intimation for sending inputs / capital goods to job work

To,
The Deputy/Assistant Commissioner of Customs,
EPC -----,
Bengaluru,

Dear Sir,

Sub: Intimation for sending inputs / capital goods to M/s.
(write name of the job-worker) for job-work –reg

We are situated within jurisdiction of and are holding LoP No. -----issued by the Development Commissioner, CSEZ, Cochin. We are also holder of GSTIN and falling under the jurisdiction of ----- (specify the jurisdiction of GST office). We intend to supply/supply raw materials / semi-finished goods / capital goods to M/s. ----- (write name of the job-worker, jurisdiction details, GSTIN, etc., description of inputs, capital goods, etc.) for carrying out job-work. The said goods may be sent to the job-worker either directly from our factory. Pursuant to the provisions contained in Section 19 and Section 143 and the instructions contained in Public Notice No- dated -----issued by the Commissioner of Customs, City Customs Commissionerate, Bengaluru, we, hereby, undertake that after job work, the said goods shall be removed either from our factory or directly from the registered place of job-worker by observing the provisions of FTP, 2015-20 read with Notification No. 52/2003 Cus dated 31.3.2003 as amended. The Customs Duty foregone in the inputs contained in the said goods sent to the Job worker is (Duty calculated from the relevant Bill of Entries/**Annexures**)

Thanking You.

Yours faithfully,

For, xxxxxxxxxxxx Authorized signatory

ANNEXURE – V

**Specification of documents and timeline to complete the verification/
issue of acknowledgment or an approval.**

Following time schedule shall normally be followed to dispose of applications provided the application is complete in all respects and is accompanied with prescribed documents.

SL No	Items of work	Documents required to be submitted by the Unit	Time limit to complete the verification or to give an acknowledgment or an approval.
1.	Procedures for import of goods	<p>(i) Intimation of import of goods in Form Annexure III/Annexure I</p> <p>(ii) Checklist of Bill of entry along with the Invoice, packing list, etc (In case of Annexure III)</p> <p>(iii) Worksheet showing the computation of duty foregone amount and debit particulars in B.17 Bond.</p> <p>(iv) In case of bulk Annexure, photocopy of the B.17 Bond/BG should also be enclosed along with the application.</p> <p>(v) Copies of Bill of Entries, Invoice, packing list (post import-subject to exceptions permitted on case-to-case basis.,</p>	In case of individual Annexure-III , acknowledgment in mail should be sent within 12 hours from the time of mail. In case of Bulk Annexure , the entire verification including sending letters to AC/DC of concerned ports should be completed within two working days from the date of application.
2.	Acceptance of B-17 Bond and surety/security	<p>(i) B.17 Bond in proper format along with BG, if required.</p> <p>(ii) Chartered Accountant certificate certifying the solvency of the guarantor along with the details of assets and liabilities of guarantor (In case of Surety).</p> <p>(iii) APRs for the last three years to verify the fact of achievement of positive NFE (wherever applicable)</p> <p>(iv) Self-declaration stating that no show cause notice or a confirmed demand pending against the unit during the preceding 3 years to claim the exemption from BG.</p>	The process of acceptance of Bond/BG may be completed within two working days from the time of receipt of letter.
3.	Procurement of indigenous goods	<p>(i) The prior intimation in the format, Form A, prescribed under Circular No. 14/14/2017-GST dated the 6.11.2017 along with the approval letter of CSEZ/STPI,</p> <p>(ii) Copies of invoices received from the</p>	The process of accepting intimation may be completed within two working days

		supplier. (iii) The EOUs shall maintain the records in the prescribed format Form B prescribed under the above said GST circular.	
4	DTA sale	(i) The intimation letter along with details of DTA sale including the computation of reversal of customs duty along with the approval given by CSEZ (if applicable). (ii) TR.6 Challan along with the DD/Cheque for counter signature of Inspector/Superintendent. (subject to exceptions permitted on case-to-case basis) (iii) APRs to evidence positive NFE. (iv) Declaration regarding reversal of benefits under Chapter 7 of FTP availed by the EOU/supplier, on the goods used for manufacture of the goods cleared into the DTA.	The process of accepting intimation may be completed within two working days
5.	Inter-unit transfer	(i) The EOUs shall intimate the transfer of goods under IUT as per para 6.13 of FTP, 2015-20 along with the details of recipient unit and submit the Invoices. (ii) Worksheet showing the duty foregone on the inputs utilized for manufacture of finished goods covered under the invoices.	The process of accepting intimation may be completed within two working days
6.	Clearance of by-products/rejects/waste/scrap, etc.	(i) The EOUs shall make an application by furnishing the details of waste/scrap generated in the factory along with proof of SION Norms/Adhoc norms if applicable. (ii) Copy of the approval letter given by CSEZ/STPI or any other correspondences on the issue. (iii) Worksheet showing the duty foregone on the inputs contained in such scrap along with the certification by CA. (iv) Copy of the Board resolution for destruction of scrap within the factory along with the details of scrap including duty foregone on such scrap. (v) APRs to evidence positive NFE.	The permission for destruction of scrap should be given within two working days from the receipt date of application.

		vi) Copy of clearances required from other agencies wherever applicable.	
7.	Procedure for Re-export	(i) consent letter from the overseas supplier, (ii) copy of Bill of entry under which the subject goods are initially imported, (iii) GR waiver wherever applicable (iv) copy of STPI /CSEZ approval, (v) Re-export invoice.	The permission for re-export should be given on the same day of receipt date of intimation.
8.	Sub-contracting	(i) Covering letter clearly detailing the GSTIN, Legal name and Registered premises of the Job worker. (ii) Consent letter from the job workers along with the flow chart of the process to be carried out in job worker premises. (iii) In case of goods sent to job work for abroad, details of job worker, time limit of completing of job work process shall be submitted. (iv) Declaration certified by CA regarding the limit of sub-contracting as per FTP.	The permission for job work may be given within two working days from the receipt date of application.
9.	De-bonding of capital goods	(i) Copies of Bill of entries and invoices under which the capital goods were imported. (ii) Duty calculation sheet in respect of de-bonding of goods duly certified by Chartered Accountant. (iii) Copy of the letter of approval/intimation of CSEZ/STPI. (iv) Copies of APRs or certificate from CA to the effect that the Unit has achieved positive NFE.	The permission for de-bonding may be given within two-working days from the receipt date of application
10	Re credit	(i) Excel sheet consisting details such as Bill of Entry no/date, description of the goods imported, Opening Balance, Quantity Imported, Value in INR, Total Quantity, Consumption Quantity, Quantity Exported, Quantity re-exported, Quantity Cleared to Domestic Market, Closing Balance, Goods manufactured during the Quarter, etc. (ii) Copies of Bill of entries and invoices under which the inputs /capital goods	The process of accepting intimation of re-credit may be completed within two working days.

		<p>were imported (to be produced on demand only).</p> <p>(iii) B.17 Bond register showing the duty debit particulars of import consignment.</p> <p>(iv) Copies of Shipping Bills (to be produced on demand only).</p> <p>(v) Chartered Accountant certificate certifying the details provided in the worksheet.</p> <p>(vi) Copy of letter of approval by CSEZ/STPI, in case re-credit is on account of disposal of capital goods, permanent re-export of capital goods or destruction of capital goods.</p>	
11	Replace ment/ repair of imported /indigenous goods	(i) Letter of intimation mentioning the details of capital goods, viz description, chapter sub-heading, Bill of entry under which originally imported, brief write up on the process required, name/address of the unit undertaking the repair of capital goods.	The process of accepting intimation of may be completed within the same day of receipt of application
12	Third Party Exports	<p>(i) The details of third-party exporter including GSTIN, IEC Code, address, jurisdiction of GST office, etc.</p> <p>(ii) Export documents viz shipping bills invoice, packing list, etc under which goods are exported.</p> <p>iii)E-way bill Copies(To be produced on demand only post the transaction)</p>	The process of accepting intimation may be completed within two working days.
13	Exit from the Scheme	<p>(i) The copy of Board's resolution seeking the EXIT from EOU/STPI scheme,</p> <p>(ii) 'in-principle' de-bonding permission letter from CSEZ/STPI,</p> <p>(iii) Pending stock of inputs and capital goods along with the duty reversal thereof.</p> <p>(iv) Undertaking on the Bond to the effect that all duties of Customs including GST may accrue in future on</p>	Initiation of Communication for confirmation of No Dues, should be done within 2 working days of receipt of application.The process of issue of NOC must be completed within 2 working days from the date of confirmation from the

		account of audit, verification etc., will be remitted to the Govt. account.	field formation regarding No dues.
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