

## **Notifications**

### **Customs**

#### **Notification No. 24/2023-CUSTOMS**

**Dated 1<sup>st</sup> April 2023.**

**The Central Government notifies regarding implementation of Advance Authorisation Scheme for export of prohibited goods under Foreign Trade Policy, 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 to 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;

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009697/ENG/Notifications>