

Notifications

Customs

Notification No. 23/2023-CUSTOMS

Dated 1st April 2023.

The Central Government notifies Regarding implementation of Advance Authorisation Scheme for annual requirement under Foreign Trade Policy, 2023, 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 a valid Advance Authorisation for Annual Requirement (hereinafter referred to as the said Authorisation) with actual user condition issued by the Regional Authority in terms of Paragraph 4.07 of the Foreign Trade Policy from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 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 is produced before the proper officer of customs at the time of clearance for debit of the quantity and value of imports;
- (ii) that the said authorisation is issued with respect to Standard Input Output Norms (SION) fixed and bears,-
 - (a) the name and address of the importer and the supporting manufacturer in cases where the said authorisation has been issued to a merchant exporter; and
 - (b) the shipping bill number(s) and date(s) and description, quantity and value of exports of the resultant product in cases where import takes place after fulfilment of export obligation; or
 - (c) the description, Cost Insurance Freight value and other specifications of the imported materials and the description, quantity and Free on Board value of exports of the resultant product covered under an export product group specified in the Hand Book of Procedures, in such cases where import takes place before fulfilment of export obligation: Provided that in respect of inputs referred in paragraphs 4.12(i) and 4.12(ii) of the Foreign Trade Policy, the material permitted to be imported in the said authorisation shall be of the specific name or description or quantity, respectively,

as the material used in the export of the resultant product. The exporter shall declare these particulars in the shipping bill or bill of export: Provided further that in respect of the inputs specified in paragraph 4.44(b) of the Hand Book of Procedures of the Foreign Trade Policy, the technical characteristics, quality and specifications shall be declared at the time of import and the material permitted in the said authorisation shall be of the same technical characteristics, quality and specifications as the materials used (or to be used) in the export of the resultant product: Provided also that the exporter shall give declaration with regard to the technical characteristics, quality and specifications of materials used in the export of resultant product, in the shipping bill/ bill of export;

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