PUBLIC NOTICE NO. 15 /2015

OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL), JAWAHARLAL NEHRU CUSTOM HOUSE, SHEVA, DIST – RAIGAD, MAHARASHTRA

F.NO. S/6-Misc-03/2013-14-EXP-FSP-JNCH Date: 20.02.2015

PUBLIC NOTICE NO. 15/2015

SUB: Procedures for grant of Letter of Factory Stuffing Permission (LoFSP) to the Exporters –reg

1. Representations have been received from exporters that existing instructions/guidelines for granting permission for factory stuffing are rigid and their strict compliance may sometimes defeat the purpose of the facilitation in deserving cases. One such issue is denial of Factory Stuffing Permission on the basis of cases where the exporter/supporting manufacturer/warehouse have come to adverse notice.

2. The following Public Notices issued by JNCH are relevant in so far as it relates to exporter with cases under Customs/ Central Excise/ Service Tax/ Allied Acts registered against them.
   (i) **P.N. 23/2010** dated 26.02.2010 Point No. 9. “Though the LoFSP granted to manufacturer - exporters and others is one time permission in nature, their track record will be monitored and reviewed periodically i.e. after a period of every six months. The LoFSP will be cancelled forthwith in cases where the verification report is adverse, not received within the stipulated period and / or the exporters are facing any proceedings under Customs, Excise, Service Tax or any other allied Acts.”

   (ii) **P.N. No. 22/2011** dt. 09.03.2011
   The proforma prescribed under this P.N stipulates that the verification report issued by the Central Excise should mention the details of serious duty evasion cases like clandestine removal of goods etc. noticed against the assessee.

   (iii) **P. N. No. 100/2010** dt. 07.10.2010
   The provision made vide point no. 3(iv) of this P.N stipulates that “the applicant shall also disclose the details and facts of the case if any booked against them by other Customs stations/ Excise/Service Tax Authority in the last three years while applying for LoFSP”.

4. Accordingly, the Public Notices issued by JNCH from time to time for grant of LoFSP were re-examined. In order to improve facilitation to the Exporters, it has been decided to classify the cases as detailed in next page. In the event it appears that the case is serious in nature, LoFSP will not be granted.

<table>
<thead>
<tr>
<th>Sr. No</th>
<th>Name of the Act</th>
<th>Serious Cases</th>
<th>Technical Cases</th>
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</thead>
<tbody>
<tr>
<td>01</td>
<td>Customs Act, 1962</td>
<td>1. Cases of duty evasion involving mis-declaration / Adjudication order relating to minor amendments in Bill of</td>
<td>/ mis-statement / collusion / willful suppression /</td>
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</tbody>
</table>
2. Cases of clandestine/unauthorized removal of excisable goods & SCN is issued.
3. Cases of mis-declaration / mis-statement / collusion / willful suppression / fraudulent intent aimed at availing rebate, refund, drawback & benefits under export promotion/reward schemes & SCN is issued.
1. Non-filing of Central Excise Return.
2. Show Cause Notices relating to Central Excise arising out of Audit Objections which are arguable/debatable.
3. Classification/ Valuation disputes of excisable goods on technical issues.
4. Cases wherein Excise duties of Rs. 5 lakh and more has been collected but not deposited with the exchequer and recovery proceeding has been initiated.
5. Cases of non-registration with the Department with intent to evade payment of duty & SCN is issued.
1. Non-filing of Service Tax return.
2. Show Cause Notices relating to Service Tax arising out of Audit Objections which are arguable/debatable.
3. Classification/ Valuation disputes of excisable goods on technical issues.
4. Cases of non-registration with the Department with intent to evade payment of Service Tax and SCN has been issued.
5. To be decided on the merit of the case at the time of considering the request of issue of LoFSP.
considering the request of issue of LoFSP

This issues with the approval of the Chief Commissioner of Customs, Mumbai Zone II.

Sd/-20.02.2015
(S. H. HASAN)
Commissioner of Customs (General)
JNCH/NHAVA-SHEVA

To,
All the members of the trade.

Copy to:
1. Chief Commissioner of Customs, JNCH, Mumbai-II.
2. Commissioner of Customs (N.S.-GEN & N.S.-II), JNCH, Mumbai-II.
3. Commissioner of Customs (N.S.-I, & III), JNCH, Mumbai-II.
4. Commissioner of Customs (N.S.-IV), JNCH, Mumbai-II.
5. Commissioner of Customs (N.S.-V), JNCH, Mumbai-II
6. All Addl. /Joint Commissioners of Customs, JNCH, Mumbai-II.
7. All Deputy/Asstt. Commissioners of Customs, JNCH, Mumbai-II.
8. Website of JNCH.