



OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)

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F.No. S/6-Gen-1589/05 Exp P.C [diamond symbols] Date : [diamond symbols] 16.01.2006 [diamond symbols]



STANDING NOTICE NO. [diamond symbol] 04/ 2006

[diamond symbols] Sub.:- DFRC licence for Deemed Export introduced under [diamond symbols] the EXIM policy 2004-2009 with effect from [diamond symbols] 31.08.2004.

1. [diamond symbols] With effect from 31.08.2004 para 4.2.2 of EXIM policy 2004-2009 has introduced DFRC Licence for Deemed Export.

2. [diamond symbols] As per Para 4.31 A of Hand Book of Procedure ast Sept. 2004-31<sup>st</sup> March 2009, DFRC licnces shall also be available for Deemed Exports. [diamond symbol] Such DFRC licence shall be issued with a [diamond symbol] single port of registration. [diamond symbol] The CIF value of DFRC licence shall be arrived at after discounting 20% from the FOB value of

Supply made towards deemed export. The application for DFRC licence for Deemed Export shall be accompanied by the following.

- (i) A copy of the Invoice duly signed by the unit receiving material and their jurisdictional excise authorities certifying the item of supply, its quantity, value and date of such supply.

However in case of supply of items to a unit producing non excisable product (s), a Project Authority Certificate (PAC) certifying quantity, value and date of supply would be acceptable in lieu of excise certification.

- (ii) Payment certificate from the project in the form given in Appendix-12A. In the case of Advance Licence for Intermediate Supplies/ deemed Exports supplies to the EOUs/EHTPs/BTPs, documentary evidence from the bank substantiating the realisation of proceeds from the Licence holder or \* EOUs/EHTPs/STPs/BTPs, as the case may be, through the normal banking channel, shall be furnished in the form given at Appendix-22A.

3. Para 4.36 of Hand Book of Procedure 2004-2009 , Vol-1 lays down the procedure for verification of DFRC licences. It states that licensing authority issuing DFRC for deemed exports shall endorse a copy of the same to the Customs at the port of registration and a copy to Excise Authorities having jurisdiction over recipient unit of the deemed exports along with copy of invoice **giving item of supply, its quantity value and date of such supply.**

In the case there is any variation in the details furnished by the licensing authority and the record verified by the Excise authority, the Excise authority shall intimate to the

