OFFICE OF THE COMMISSIONER OF CUSTOMS,(Export)
Special Investigation and Intelligence Branch,
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra 400 707.
Tel. No. 27241825/27244983 Fax No. 27242402, 27242395.

Date : 11/05/2010

(Referred / amended vide P.N.No. 16/2011)

Sub : Procedure for verification of Credit Scrip issued under Served from India Scheme Certificate (SFISC); Vishesh Krishi and Gram Udyog Yojana (VKGUY), Target Plus Scheme (TPS); Focus Market Duty Scheme (FMS) & Focus Product Scheme (FPS)-reg.

Attention of all the officers concerned of this Custom House is invited to the PN no. 37/2009 dt. 25.03.09 in respect of the procedure to be followed in the case of Registration of Duty Credit Scrips issued under Served from India Scheme Certificates (SFISC); Vishesh Krishi and Gram Udyog Yojana (VKGUY), Target Plus Scheme (TPS); Focus Market Duty Scheme (FMS) & Focus Product Scheme (FPS). Presently the verification of the genuineness of these Scrips, in terms of para 3.11.3 of Hand Book Vol.I is being done before registration by the licence section, only on the basis of verification/confirmation of genuineness of issuance of the Duty Scrips from Licensing Authority and without verifying the relevant shipping Bills based on which the said Duty Scrip has been issued.

2. In terms of para (V) of P.N. No. 37/2009 BKS DT. 25-03-2010, SIIB/CIU unit of this commissionerate, on receipt of information/intelligence is required to take up such registered licences for detailed scrutiny and investigation so as to see whether any mis-declaration or misrepresentation or any fraud/default has been committed in violation of the conditions of the relevant customs exemption notifications or the Foreign Trade policy, 2009-14.
3. In order to study and evolve a procedure for verification of such Duty Scrips either on the basis of specific information/intelligence or on selection basis or Risk parameters a study committee was constituted which met on 19.4.10 in JNCH and the following procedures/guidelines was decided.

4. The SIIB(X) Section of this commissionerate shall adopt the following criteria for selecting the Duty Scrips for random verification.
   i) The duty Scrips which are issued on the shipping bills pertaining to other than this port & port of registration have been changed.
   ii) The Duty Scrips issued prior to Realisation of export proceeds.
   iii) The Duplicate Duty Scrips issued in place of Lost Original Scrips.
   iv) The Duty Scrips issued in respect of S/Bills pertaining to sensitive products/items.

5. After selection of Scrips on the basis of the above mentioned criteria, SIIB(X) shall call for the following documents from the holder of the Duty Credit Scrips for the purpose of verification.
   a) Original Duty Credit Scrips
   b) Relevant S/Bills along with Export Invoice;
   c) ARE-1/ARE-3 etc.
   d) Bills of Lading, Load port report, Copy of Mate Receipts.
      BRC (Bank Realisation Certificate)
   e) Test Report, if any & any other relevant documents
   f) Port of Landing Certificate or Container Tracking Report in the case of FMS Scrips.

6. This procedure shall be revised once the online transmission of Duty Scrips is operationalised by DGFT.

7. Difficulties faced, if any in implementation of the Standing Order may please be brought to the notice of the undersigned.
Sd/- 11.05.2010
(B.K. SINHA)
COMMISSIONER OF CUSTOMS (EXPORTS),
JNCH, NHAVA SHEVA.