

OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA
TAL.- URAN, DIST.- RAIGAD(M.S.)

F. NO: S/6-GEN - 13/2010 DEPB
(V)/JNCH Date- 23.02.2011

STANDING ORDER NO.11/2011

**Sub: Revised procedure to streamline assessment of goods
under notification No. 94/96 exported earlier
under DEPB**

**Scheme - reg.

Attention of all importers, exporters, CHAs and those concerned is invited. Trade has been facing difficulties in case of re-import of goods which were exported under DEPB Scheme. Following procedure has been devised to streamline assessment of goods under Notification No. 94/96, which were exported under DEPB Scheme.

2. After filing of the B/Entry, these re-imported goods will be subject to 1st check examination. The Docks staff shall examine these goods with respect to export documents. If identity is established the assessing Group shall consider the B/Entry for assessment under Notfn. No. 94/96.

3. In case the goods were exported under DEPB Scheme, the importer/CHA will indicate if the DEPB Scrip has been issued to them. If the DEPB Scrip has been issued then the Group A.O. shall cause the importer to pay back the proportionate amount of export benefit.

4. In case the importer has not been issued the DEPB Scrip, then they will follow the following procedure.

4.1 The importer shall file an online application for grant of DEPB Scrip, against the subject Shipping Bill where goods have been re-imported. The importer shall mention in the application that goods have been or being re-imported and foreign exchange has not been received against the said export. In fact, this application would be for grant of a rejection letter.

4.2 The importer shall submit a copy of online application, along with IEC, BRC if any or other documents with the office of DGFT, for grant of rejection letter.

4.3 The office of DGFT shall examine the application and thereafter issue a rejection letter. The office of DGFT shall write a letter to Custom authorities citing the reasons of rejection and shall also enclose a copy of rejection letter.

4.4 The above mentioned procedure can be initiated, once the exporter decides to re-import the goods and by the time goods arrive in India, the process of getting the DEPB rejection letter can be completed.

5. The Importer, thereafter, shall present the rejection letter to the Assessing Group. The Assessing Group shall then assess the Bill of Entry following usual checks and scrutiny.

6. In case DGFT requires a letter for issuance of DEPB rejection letter, importer shall approach Group AC/DC and a letter, as per annexure, shall be issued to DGFT.

7. In view of the revised procedure henceforth, the Bills of Entry in case of re-import shall not be required to be sent to DEPB Verification Cell and Assessing Group may finalise the assessment.

8. Difficulties faced, if any, in implementation of the directions may be brought to the notice of the Undersigned.

9. This is issued with the approval of the Chief Commissioner of Customs

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(SUSHIL SOLANKI)
COMMISSIONER OF CUSTOMS (EXPORT)

