

**OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT)**

**JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,**

**TAL. URAN, DIST. RAIGADH, MAHARASHTRA 400 707.**

F.No.S/22-Gen-92/05 A(M)(I) JNCH

Date : 24.05.2006

**PUBLIC NOTICE NO. 34/2006**

**Sub : Endorsement of Bills of Entry for CENVAT purpose Reg.**

Attention of all Importers, Custom House Agents (CHA) and members of the Trade is invited to procedure regarding endorsement of Bill of Entry by the proper officer, for availment of MODVAT Credit by the importer or the buyer.

2. Availment of MODVAT under Rule 57A and 57Q of the Central Excise Rules, 1944, was subsequently replaced with the CENVAT Credit Rules 2002, which has further been superseded by CENVAT Credit Rules, 2004.

3. CENVAT Credit Rules, 2004, provide the procedure for availment of CENVAT Credit and list out documents on the basis of which CENVAT Credit could be availed.

4. Rule 9 of CENVAT Credit Rules 2004, specify the documents on the strength of which credit may be availed. Endorsement of Bill of Entry for the availment of MODVAT Credit, which was specifically mentioned earlier has not been provided for, under CENVAT Credit Rules 2004. Accordingly, the practice of endorsement of Bill of Entry by Customs Officer is hereby dispensed with.

**(H. O. TEWARI)**

**COMMISSIONER OF CUSTOMS (IMPORTS)**

Copy to :

1. All the Trade Association / Organization
2. The Bombay Custom House Agents Association