

OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)

JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA, TAL URAN, DIST. RAIGAD 400 707.

F. No. S/26-Misc-108/2011 100% EOU

Date: 22/07/2011

PUBLIC NOTICE NO.100 / 2011

Subject : Implementation of Risk Management System for imports under the 100% EOU Scheme reg.

The Risk Management System (RMS) has been implemented for the clearance of imported goods / cargo covered under the import declarations (Bill of Entry) filed in Appraising Groups 1 to 6, DEPB (Group 7B) and various export promotional schemes. This office had issued [Public Notice viz 12/2006](#) dated 17.02.06 [13/2006](#) dated 24.02.06, [17/2006](#) dated 16.03.2006, [18/2006](#) dated 23.03.2006, [21/2006](#) dated 30.03.2006, [20/2007](#) dated 18.05.07 and [13/2009](#) dated 26.03.2009 vide which elaborate instructions have been issued as to how the assessment, examinations, out of charge and post clearance audit of the bills of entry have to be carried in respect of facilitated and non facilitated bills of entry. It has now been decided to extend the RMS to imports covered under 100% EOU scheme to non-accredited clients.

The RMS has already been made applicable to non ACPs under 100% EOU scheme from 1st July 2011.

The instructions conveyed vide the said [Public Notice viz 12/2006](#) dated 17.02.06, [13/2006](#) dated 24.02.06, [17/2006](#) dated 16.03.2006, [18/2006](#) dated 23.03.2006, [21/2006](#) dated 30.03.2006, [20/2007](#) dated 18.05.07 and [13/2009](#) dated 26.03.2009 are applicable for the imports under the exports schemes, mutatis mutandis.

With this implementation, the practice of concurrent audit being followed in respect of bills of entry filed by non ACP under 100% EOU scheme will be dispensed with. In lieu of the concurrent audit of all bills of entry under this scheme, there shall be post- clearance audit (PCA) of the selected bills of entry only, just as in the case of Bs/E under Appraising Groups 1 to 6, DEPB and various export promotions schemes.

As per Board circular No. 932/22/2010 CX dated 04.08.2010 (DGEP letter dated 18.05.2010), the administrative control over EOUs, even in the port cities, is now with the Central Excise formations. In this changed scenario, after 31.07.10, all B 17 bonds ought to have been executed by EOUs before jurisdictional Central Excise authorities only. Presently there would not be any case where EOU Bond (in form B 17) is executed in Custom Houses. That being the case, at the time of filing the Bill of Entry, only the details of procurement certificate (PC) received from C. Excise Authorities has to be keyed in. The goods imported by EOU have to be cleared only on the strength of the PC and the movement of such goods from the port of clearance to the factory premises shall be covered under the said PC.

Since all the Bills of entry pertaining to 100% EOU will now be facilitated, except in cases where the bills are hit by any interdictions, the same will directly go to Shed Appraiser/Supdt for Out of Charge (OOC). Before going to the shed for OOC, the CHA/Importer shall present the B/E to the Supdt. in the EOU section along with the PC in the sealed cover. The Supdt. shall open the sealed cover and enter the particulars of the same in the PC register maintained for the same. After tallying the PC with the Bill of entry and completing the Transit Allowed (TA) procedure, the details of the TA no. and Bill of entry no. will be entered in the PC and a letter to the jurisdictional C. Excise authorities intimating the dispatch will be sent. Thereafter the CHA/Importer will present the Bill of entry to the shed officer who will tally the particulars of PC with the Bill of entry and if in order, will duly debit/deface the same and comply with CCR Examination instructions, before granting OOC.

To reiterate the general procedure, in short, the Bill of Entry will continue to be filed electronically in ICES either through the service centre or through the ICEGATE mode. The officers discharging the role of OOC officer will collect all the documents as mentioned in the [SO 08/2006](#) including those documents on the basis of which the exemption benefit is being claimed / extended and keep in docket safely for easy recall in case of PCA selection by the system.

To,

All the concerned.

Copy to :

The Chief Commissioner of Customs, Mumbai Zone II