OFFICE OF THE COMMISSIONER OF CUSTOMS, EXPORT, JAWAHARLAL NEHRU CUSTOM HOUSE,

NHAVA SHEVA

F.No.: S/12-Gen-65/2005 AM(EXP)







Sub: Re-export of Goods Imported under DFRC Scheme found Unfit for Consumption **♦** Regarding.

Attention of all officers concerned is invited to Circular No.29/2005-Customs dt. 08-07-2005 issued by Under Secretary (DBK) vide F.No. 605/50/2005-DBK on the above mentioned subject.

In terms of Para 4.36A of the Hand Book of Procedure, Vol.I of the Foreign Trade Policy, goods imported under DFRC Scheme, which are found defective or unfit for use, may be re-exported as per the guidelines issued by the Department of Revenue. In such cases 95% of the CIF value debited against the DFRC shall be generated in the form of a Certificate.

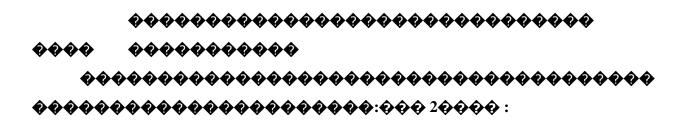
The matter has been examined and it has been decided that in cases where the goods imported under DFRC Scheme are found defective or unfit for use, the same may be permitted to be re-exported by the Commissioner of Customs subject to the following conditions.

- i) Re-export of goods takes place from the same port from where the goods were imported.
- ii) The goods are re-exported within 6 months from the date of import.
- iii) The Assistant Commissioner/Deputy Commissioner of Customs is satisfied about the identity of the goods and
- iv) The goods are not put into use after import.

In such cases, on re-export of goods, 95% of the CIF� value of goods debited in the DFRC licence shall be generated by the concerned Custom House in the form of a Certificate.� The said Certificate shall also contain details of the original DFRC and the value, quantity and description of the goods exported.

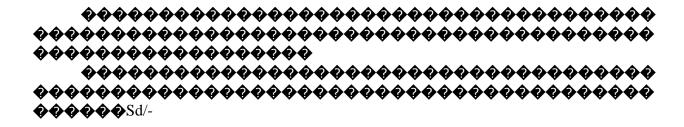






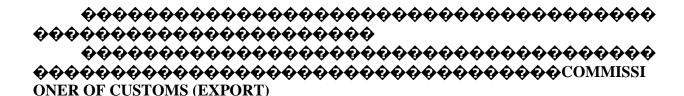
Based on the aforesaid certificate issued by Customs, the concerned DGFT authorities shall issue fresh DFRC licence for 95% of the CIF value for the same port of registration and the validity of the DFRC licence shall be for a period equivalent to the balance period available in the earlier DFRC licence on the date of import of such defective/unfit for use goods.

All the officers concerned are directed to follow the above instructions scrupulously.





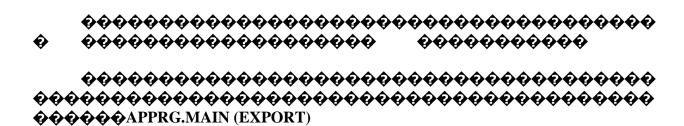




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Copy to:

- 1. Chief Commissioner S Office, Mumbai-II for information
- 2. Commissioner (Import) for information.
- 3. All concerned,