



सीमाशुल्क आयुक्त का कार्यालय (एन.एस.-1)
OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I),
मूल्यनिरूपण मुख्य(आयात) APPRAISING MAIN (IMPORT),
जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा, ता .उरण,
JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA-SHEVA, TAL-URAN,
जिला रायगड/ RAIGAD-400707, महाराष्ट्र MAHARASHTRA
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F. No. S/22-Gen-17/2020-21/AM (I)/JNCH

Dated: 01.09.2020

STANDING ORDER NO. - 23/2020

**Sub: Import by EOU/EHTP/STP/BTP without payment of duty by
Following Rule 5 of Customs (Import of Goods at Concessional Rate
of Duty) Rules, 2017 – reg.**

Attention of all the officers and staff of JNCH is drawn to the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017, Board's Circular No.-10/2018-Customs dated 24.04.2018 and JNCH Public Notice No. 66/2018 dated 02.05.2018 on the above subject.

2. The procedure required to be followed by the EOUs as well as Customs Officers under Rule 5 of Customs (Import of Goods at Concessional Rate of duty) Rules, 2017, is that the EOUs are required to provide information in duplicate regarding estimated quantity and value of goods to be imported to Jurisdictional DC/AC of Customs. EOU is also required to submit one set of the said information to DC/AC of Customs at the Custom Station of importation who shall allow the benefit of exemption notification to the importer on the basis of said information provided to him. Further, under sub-rule(3) of Rule 5 of the said rules, it has been prescribed that the Jurisdictional DC/AC of Customs shall forward one copy of said information received from importer to DC/AC of Customs at the Custom Station of importation and sub-rule(4) of Rule 5 clearly mentions that DC/AC of Customs at the Custom Station of importation shall allow the benefit of exemption notification on receipt of copy of information from the importer under clause (b) of sub-rule (1) of said rule 5.

3. In view of above, it has been clarified by the Board's Circular No.-10/2018-Customs dated 24.04.2018 that the importer EOU need not get prior approval of the information submitted under sub-rule (1)(a) of Rule 5 of Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 from Jurisdictional DC/AC of Customs for duty free import at the Custom Station of importation. Information submitted to the DC/AC of Customs at the Customs Station of importation by EOU is sufficient for importing goods without payment of duty under exemption notification no. 52/2003-Customs dated 31-3-2003.

4. The Board has further prescribed that Jurisdictional DC/AC of Customs of EOU/EHTP/STP/BTP shall ensure that the intimation received under sub-rule (1)(a) of Rule 5 of the said rules are properly scrutinized so that only eligible goods as prescribed under notification No. 52/2003-Customs dated 31-3-2003 as well as those eligible as per Letter of Permission(LOP) granted by Jurisdictional

Development Commissioner are imported duty free by the EOUs. After prompt scrutiny, one copy of such information shall be forwarded to DC/AC of Customs at the Custom Station of importation as prescribed under sub-rule (3) of the Rule 5 of said rules. The DC/AC of Customs at Customs Station of importation would reconcile the Bill of Entry against which goods were imported duty free by EOU on receipt of such information from Jurisdictional DC/AC of Customs. In case of any discrepancies noticed, the DC/AC of Customs at Customs Station of importation would inform the Jurisdictional DC/AC of Customs for taking necessary steps to protect revenue.

5. It is reiterated that instructions stipulated in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017, JNCH Public Notice 66/2018 and Board's Circular No.-10/2018-Customs dated 24.04.2018 should be followed strictly.

6. Difficulty, if any, faced in implementation of the said Standing Order may be brought to the notice of the Addl. /Joint Commissioner (Appraising Main (Import)) through email on appraisingmain.jnch@gov.in.


(Sunil Kumar Mall) 1.9.2020

Commissioner of Customs (NS-I)

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH.
2. The Commissioner of Customs, NS-G/II, NS-I/Audit, NS-III and NS-V, JNCH.
3. All Additional/Joint Commissioners of Customs, JNCH.
4. All Deputy/Assistant Commissioners of Customs, JNCH.
5. All Sections / Groups/FAG of NS-G, NS-I, NS-II /NS-III/NS- Audit/NS-V, JNCH.
6. AC/DC, EDI for uploading on JNCH website immediately.