



सीमा शुल्क आयुक्त का कार्यालय  
केन्द्रीय राजस्व भवन : क्वींस रोड : बेंगलूर - 560001  
OFFICE OF THE COMMISSIONER OF CUSTOMS:  
C.R. BUILDINGS, QUEEN'S ROAD, BANGALORE

C.NO. VIII/48/70/2011 Cus Tech

Date: 21.01.2013.

To,

The Additional Commissioner of Customs,  
Air Cargo Complex/ Inland Container Depot,  
Bangalore.

Madam/Sir,

**Sub-Clarification on the deposit of extra duty  
on account of provisional assessment of goods  
imported by EOU/ SP/ EHTP units -reg**

Please refer to this office Circular dated 18.05.2011 issued vide file C. No VIII/48/202/2010 Cus tech, on the above subject.

2. The matter has been further examined. It is observed that the Directorate General of Export Promotion (DGEP), New Delhi, had vide their letter F. No. DGEP/ EOU/ 124/ 2007 dated 31.10.2007 addressed to the chief Commissioner of Customs, Ahmedabad, stated that application of 1 % EDD to 100 % EOUs for provisional assessment in SVB cases would be inappropriate. Recently, DGEP, vide letter F. No. DGEP/ EOU/ 35/ 2012 dated 28.09.2012 addressed to all Chief Commissioners/ Commissioners, have advised that the clarification dated 31.10.2007 may be followed in all cases of import made by EOU pending SVB finalization. Accordingly the SVB cases of EOUs, the requirement of 1 % EDD need not be insisted upon. In all such cases, where EDD is other wise required, the EOUs shall be asked to debit this additional duty foregone in B-17 bond provisionally in terms of CBEC Circular No 50/2000Cus dated 24.05.2000. Such EOU will subsequently produce a certificate from the Jurisdictional Superintendent of EOU regarding debit of duty foregone on

the bills of entry provisionally assessed. Consequent upon final assessment, final adjustment of duty foregone should be made in the B-17 bond.

3. This Commissionerate's aforesaid Circular dated 18.05.2011 stands modified to the above extent.

भवदीय/Yours faithfully,



(के.वि.वि.जी. दिवाकर)

(K.V.V.G. DIWAKAR)

अपर आयुक्त/

ADDITIONAL COMMISSIONER

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Copy to:

The Deputy Commissioner of Customs,  
Customs Division, Bangalore

