



सीमा शुल्क आयुक्त का कार्यालय,
केन्द्रीय राजस्व भवन, क्वींस रोड, बंगलुरु-560 001.
OFFICE OF THE COMMISSIONER OF CUSTOMS,
C.R.BUILDINGS, QUEEN'S ROAD, BANGALORE - 560 001

C. No. VIII/ 48/ 202/ 2010 Cus Tech

Date: 05.08.2013.

STANDING ORDER NO. 23/ 2013

विषय/ Sub: Debiting of 1% deposit of extra duty on account of provisional assessment of goods imported by 100% EOU/STP/EHTP units - Reg.


Attention is invited to para 5 of Public Notice No. 86/2010 dated 10.12.2010 issued by this office wherein, it was stated that "1% EDD shall not be insisted upon in respect of imports/exports made by EOUs/SEZs in terms of EPCEs Circular No.50 dt 19.01.2009 issued by the Export Promotion Council for EOUs and SEZs, New Delhi". However, subsequently, vide Circular C.No.VIII/48/202/2010 Cus Tech dt 18.05.2011, the above said portion of the para 5 was deleted and consequently the 100% EOUs were required to pay 1% EDD in case of provisional assessment.

2 On re-examination of the issue in the light of letter F. No. DGEP/EOU/35/2012 dated 28.09.2012 of the Directorate General of Export Promotion, the field formations were advised vide letter C. No. VIII/48/70/2011 Cus. Tech dated 21.01.2013 to discontinue with the requirement of 1% EDD in the case of 100% EOUs. However, it appears that the field formations are not adhering to the above clarification on an uniform basis.

3. It is, therefore, hereby directed that in all the cases of 100 % EOUs where EDD is otherwise required to be paid, the EOUs shall be asked to debit this additional

duty foregone in B-17 bond, provisionally, in terms of CBEC Circular No. 50/2000 Cus dt 24.05.2000. Such EOUs 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.

4. All Officers & Staff should note the above for strict compliance. The difficulties, if any, may be brought to the notice of this office immediately.


(संदीप प्रकाश)
(Sandeep Prakash)
आयुक्त/Commissioner

Copy to:

- 1) The Chief Commissioner of Customs, Bangalore Zone, Bangalore.
- 2) The Additional /Joint Commissioner of Customs, Air Cargo Complex, Bangalore.
- 3) The Additional Commissioner of Customs, ICD, Whitefield, Bangalore.
- 4) The Additional Commissioner of Customs, Airport, Bangalore.
- 5) The Deputy Commissioner of Customs, Customs Division, IAD, Bangalore.
- 6) The Asst. Commissioner of Customs, Preventive, PAD, Adjudication.
- 7) Notice Board.

Copy also to:

1. The Chief Commissioner of Central Excise, Bangalore Zone, Bangalore.
2. The Commissioners of Central Excise, Bangalore I / II / III Commissionerates and LTU.