



सीमा शुल्क प्रधान आयुक्त का कार्यालय  
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS  
हवाई अड्डा और एयर कार्गो कॉम्प्लेक्स / AIRPORT AND AIR CARGO COMPLEX  
मेन्ज़ीज़ एविएशन बॉबबा/ Menzies Aviation Bobba,  
देवनहल्ली, बेंगलूरु / Devanahalli, Bengaluru - 560 300

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DIN: Date: Refer to Digital signature

PUBLIC NOTICE NO. /2023-2024 AP&ACC

**Sub:** Amnesty Scheme for one time settlement of default in export obligation by Advance and EPCG authorisation holders - Notification No.32/2023-Customs dated 26.04.2023.

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Attention of all importers and exporters is invited to the Ministry's Notification No. 32/2023-Customs dated 26.04.2023 amending 13 Customs Notifications pertaining to Advance Authorisation (AA) and Export Promotion Capital Goods (EPCG) Schemes. This is to implement the Public Notice No.02 dated 01.04.2023 notified by DGFT that has provided a procedure, under category of regularisation of bona fide defaults, in which all pending cases of the default in meeting export obligation (EO) may be regularised by the authorisation holder on payment of applicable customs duty, corresponding to the shortfall in EO. Interest payable is capped at maximum of 100 % of such duties exempted on which interest is payable as specified in the said Public Notice No.02/2023 dated 01.04.2023. However, no interest is payable on the portion of Additional Customs Duty and Special Additional Customs Duty.

2. The authorisation holders who are interested to avail this scheme shall register themselves in website: <https://www.dgft.gov.in> so as to complete the process of registration on or before 30.06.2023 and payment of Customs duty plus interest with the jurisdictional Customs Authorities concerned which shall be completed on or before 30.09.2023.

3. The amendments made by the Notification No.32/2023-Customs provide that in a case of default in export obligation, when the duty on the goods is paid to regularise the default in terms of Public Notice No.02/2023 dated 01.04.2023 notified by DGFT, the amount of interest to be paid by the importer shall be payable as specified in the said Public Notice No.02/2023 dated 01.04.2023. No other change is involved.

4. It may be noted that the cases under any investigation or adjudicated for involving fraud, mis-declaration or un-authorized diversion of material and/or capital goods are not

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covered in this scheme. Authorisation holder shall not claim CENVAT Credit or Refund, under any provision of law, of any amount on duties paid under this scheme. Public Notice No.02/2023 dated 01.04.2023 issued by DGFT specifies the necessary procedures which would be required to be followed.

**(KAJAL SINGH)**  
**PRINCIPAL COMMISSIONER**

Copy submitted to the Chief Commissioner of Customs, Bengaluru Zone, C.R.Building, Bengaluru.

Copy to:

1. All the ADCs/JCs/DCs/ACs, Airport & ACC Commissionerate, Bengaluru.
2. All authorised Customs House Agents of INBLR4.
3. Bangalore Customs website.
4. Notice Board.