



सत्यमेव जयते
भारतसरकार



GOVERNMENT OF INDIA
वित्तमंत्रालय, राजस्वविभाग
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
सीमाशुल्कआयुक्तकाकार्यालय
नवसीमाशुल्कभवन, पणबूर, मंगलूर-५७५०१०
OFFICE OF THE COMMISSIONER OF CUSTOMS
NEW CUSTOMS HOUSE, PANAMBUR, MANGALURU - 575 010
Website: www.customsmangalore.gov.in

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Date: 22.6.2023

PUBLIC NOTICE No. 14/2023

विषय/Sub:-Implementation of the Hon'ble Supreme Court direction in judgment dated 28.04.2023 in matter of Civil Appeal No. 290 of 2023 relating to 'pre import condition' - reg.

Ref: Board Circular No. 16/2023-Cus dated 07.06.2023 on the subject.

Kind attention is invited to above referred Board circular No. 16/2023 dated 07.06.2023 on the subject mentioned above which is self-explanatory.

2. Trade are requested to refer to Para 5 of the above stated Board Circular communicating the observations and procedure that can be adopted at the port of import for compliance of Hon'ble Court's directions to permit claim of refund or input credit (whichever applicable and/or wherever customs duty was paid)

3. The procedure at para 5.2 provides-

a) for the relevant imports that could not meet the said pre-import condition and hence required to pay IGST and Compensation Cess to that extent, the importer (not limited to the respondents) may approach the concerned assessment group at the POI with relevant details for purposes of payment of the tax and cess along with applicable interest.

b) the assessment group at POI shall cancel the OOC and indicate the reason in remarks. The BE shall be assessed again so as to charge the tax and cess, in accordance with the above judgment.

c) the payment of tax and cess, along with applicable interest, shall be made against the electronic challan generated in the Customs EDI System.

I/1255031/2023

d) on completion of above payment, the port of import shall make a notional OOC for the BE on the Customs EDI System [so as to enable transmission to GSTN portal of, inter alia, the IGST and Compensation Cess amounts with their date of payment (relevant date) for eligibility as per GST provisions]

e) the procedures specified at (a) to (d) above can be applied once to a BE.

4. Para 6.1 of the said Circular states that accordingly, the input credit with respect to such assessed BE shall be enabled to be available subject to the eligibility and conditions for taking input tax credit under Section 16, section 17 and section 18 of the CGST Act, 2017 and rules made thereunder.

5. Further, in case such input tax credit is utilized for payment of IGST on outward zero-rated supplies, then the benefit of refund of such IGST paid may be available to the said registered person as per the relevant provisions of the CGST Act, 2017 and the rules made there under, subject to the conditions and restrictions provided therein. (para 6.2 of Circular refers)

6. In case of any difficulties faced in implementing this Public Notice, the specific issue(s) may be brought to the notice of the Additional Commissioner of Customs to commr-cusmnglr@nic.in.

(इमामुद्दीन अहमद / IMAMUDDIN AHMAD)
(आयुक्त / Commissioner)

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

Copy to;

1. The Additional Commissioner of Customs, Mangaluru.
2. The Deputy/Assistant Commissioners/Superintendents/Inspectors of Customs, NCH/Docks/Old Port/Karwar.
3. The President, Custom Brokers Association, Mangaluru/Karwar.
4. The President, Steamer Agents Association, Mangaluru/Karwar.
5. The Traffic Manager/Deputy Conservator, NMPA/Karwar Port.
6. The Superintendent of Customs(EDI) for uploading in Customs website, www.customsmangalore.gov.in.
7. Hindi Cell, for translation.