

(To be Published in the Gazette of India Extraordinary Part I, Section-I)

Government of India
Ministry of Commerce and Industry
Department of Commerce
Directorate General of Foreign Trade
Udyog Bhawan

Public Notice No.30/2015-20
New Delhi, Dated the 14th August, 2018

Subject:- Acceptance of installation certificate under EPCG Scheme by the RAs, wherein installation certificate is submitted beyond 18 months, without penalty

In exercise of powers conferred under Paragraph 2.04 of FTP (2015-20) read with Paragraph 2.58 of FTP (2015-20), the Director General of Foreign Trade in public interest hereby makes the one time relaxation in procedure in respect of acceptance of installation certificate under the EPCG Scheme.

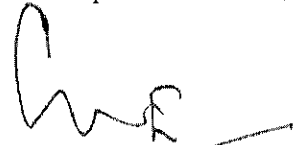
1. Under the EPCG Scheme, the authorization holders are required to submit the installation certificate showing installation of the capital goods to the RA within the prescribed time period.
2. Sometimes, the submission of installation certificate to the RAs was not within the time prescribed on account of various reasons, including delay in installation of the machinery/delay in issuance of installation certificate etc. The EPCG Committee was receiving requests for condonation of time period of submission of installation certificate to the Regional authorities. Some of such requests for condonation were considered by the EPCG Committee on payment of composition fee of Rs.5,000/-
3. As a facilitative measure, Public Notice No.37/2015-20 dated 25.10.2017 was issued permitting one time relaxation for condonation of time period upto 31.03.2018 condoning the delay in submission of installation certificate on payment of penalty of Rs.5000/- per authorization (provided the installation has happened within the period of 18 months). The benefit of said Public Notice was further extended upto 30.09.2018 vide Public Notice No.01/2015-20 dated 26.04.2018.
4. There have been representations from the Trade for accepting the submission of installation certificate without insisting on penalty, if the installation has happened within the specified time prescribed. The contention in the representations is that as per their understanding, of the para 5.3.1 of HBP (2009-14), there was no time limit for submission of the installation certificate and the time limit was only for the installation of machinery. It has also been pointed out that in the past, some RAs have accepted the installation certificate even at the time of redemption. Therefore, it has been requested not to impose any penalty for these authorizations.
5. The issue has been considered. The submission of installation certificate is an important aspect of monitoring of the EPCG Scheme which cannot be postponed till the completion of the EO period. The intent of the para of the HBP was clearly that the capital goods were to be imported, the installation certificate obtained and presented to the RAs within the time period in the said para. The reading of the relevant custom notification for the EPCG Scheme also makes it clear that the installation certificate was to be produced within the period

specified. However, it is contended by some that they could interpret the para under the HBP (2009-14) that the period applies only for installation/obtaining the certificate and they can provide the same to the RAs anytime even at the time of redemption.

6. Taking into account the representations in this regard and to facilitate the ease of doing business for the purpose, it has been decided to permit the RAs to accept the installation certificate without insisting for penalty in respect of authorization issued upto 31.03.2015 as long as the installation has happened within 18 months from the date of import, provided the EPCG authorization is not under any investigation/ adjudicated by RA/ customs authority/ any other investigative agency. This relaxation will be available upto 31.03.2019. There will not be any refund of the penalty already paid under the Public Notice No.37/2015-20 dated 25.10.2017.

7. The other terms and conditions in the Public Notice No.37/2015-20 dated 25.10.2017 and Public Notice No.01/2015-20 dated 26.04.2018 consistent with this Public Notice will continue to be applicable.

Effect of this Public Notice: One time relaxation and condonation of delay in submission of installation certificate to RAs under EPCG Scheme for authorizations issued upto 31.03.2015, without payment of any penalty.



(Alok Vardhan Chaturvedi)
Director General of Foreign Trade
Email: dgft@nic.in

(Issued from F. No.18/96/AM-19/P-5)

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CUSTOMS NOTIFICATIONS ON INCREASING IN BASIC
CUSTOMS DUTY FOR LINING/ INTERLINING MATERIALS
NON-WOVENS ETC.,

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
Notification No. 58/2018-Customs

New Delhi, the 7th August, 2018

G.S.R. (E). - In exercise of the powers conferred by the sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 82/2017, dated the 27th of October, 2017, published in the Gazette of India, Extraordinary *vide* number G.S.R.1341 (E), dated the 27th of October, 2017, namely: -

In the said notification, in the Table, -

- (i) for serial number 105 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

"105	5701	All goods	20%";
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- (ii) serial number 105A and the entries relating thereto shall be omitted;
- (iii) against serial numbers 106, 108, 110, 111 and 112, in column (4), for the figures "10%", the figures "20%" shall be substituted;
- (iv) after serial number 112 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

"112A	5702 91(except 5702 91 20)	All goods	20%
112B	5702 91 20	All goods	10%";

- (v) against serial numbers 113, 114 and 119, in column (4), for the figures "10%", the figures "20%" shall be substituted;
- (vi) after serial number 119 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

"119A	5704 20 (except 5702 20 20)	All goods	20%
119B	5704 20 20	All goods	10%";

(vii) against serial numbers 170, 171, 172, 173, 174, 175 and 176, in column (4), for the figures "10%", the figures "20%" shall be substituted;

(viii) for serial number 177 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

"177	6103 (except 6103 29 10 and 6103 29 20)	All goods	20%";
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(ix) for serial number 177A and the entries relating thereto, the following serial number and entries shall be substituted, namely: -

"177A	6103 29 10, 6103 29 20	All goods	10%";
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(x) against serial numbers 178, 179, 180, 181, 182, 183, 184, 185, 186, 189, 190, 191, 193, 194, 195, 196, 197, 198, 199 and 200, in column (4), for the figures "10%", the figures "20%" shall be substituted;

(xi) for serial number 201 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

"201	6108 29, 6108 31 00, 6108 32, 6108 39 (except 6108 39 10)	All goods	20%";
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(xii) for serial number 201A and the entries relating thereto, the following serial number and entries shall be substituted, namely: -

"201A	6108 39 10	All goods	10%";
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(xiii) against serial numbers 202 and 203, in column (4), for the figures "10%", the figures "20%" shall be substituted;

(xiv) for serial number 204 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

"204	6108 99 (except 6108 99 20)	All goods	20%";
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(xv) after serial number 204 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"204A	6108 99 20	All goods	10%";
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(xvi) against serial numbers 207 and 209, in column (4), for the figures "10%", the figures "20%" shall be substituted;

(xvii) for serial number 210 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

"210	6111,6112(except 6112 19 10,	All goods	20%";
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	6112 20 10, 6112 49 10)		
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- (xviii) for serial number 210A and the entries relating thereto, the following serial number and entries shall be substituted, namely: -

"210A	6112 19 10, 6112 20 10, 6112 49 10	All goods	10%";
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- (xix) for serial number 212 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

"212	6114, 6115, 6116, 6117	All goods	20%";
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- (xx) serial number 212A and the entries relating thereto shall be omitted;

- (xxi) against serial numbers 211, 213, 214, 215, 216, 217, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 230, 231, 233, 235, 236, 240, 241, 242, 243, 244, 245, 247, 248, 250, 251, 252, 253, 258, 260, 261, 264 and 265, in column (4), for the figures "10%", the figures "20%" shall be substituted;

- (xxii) for serial number 266 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

"266	6207 19 (except 6207 19 30)	All goods	20% or Rs. 30 per piece, whichever is higher";
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- (xxiii) after serial number 266 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"266A	6207 19 30	All goods	10% or Rs. 30 per piece, whichever is higher";
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- (xxiv) against serial numbers 267, 268, 269, 270, 271, 272, 273, 274 and 275, in column (4), for the figures "10%", the figures "20%" shall be substituted;

- (xxv) for serial number 276 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

"276	6210 30	All goods	20% or Rs. 305 per piece, whichever is higher";
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- (xxvi) against serial numbers 279, 280, 281, 282, 283, 284, 285 and 286, in column (4), for the figures "10%", the figures "20%" shall be substituted;

- (xxvii) for serial number 287 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

"287	6214 10 (except 6214 10 30)	All goods	20% or Rs. 390 per piece, whichever is higher";
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(xxviii) after serial number 287 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"287A	6214 10 30	All goods	10% or Rs. 390 per piece, whichever is higher";
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(xxix) against serial numbers 288 and 289, in column (4), for the figures "10%", the figures "20%" shall be substituted;

(xxx) for serial number 290 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

"290	6214 90 (except 6214 90 21, 6214 90 22, 6214 90 31, 6214 90 32)	All goods	20% or Rs. 75 per piece, whichever is higher";
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(xxxii) after serial number 290 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"290A	6214 90 21, 6214 90 22, 6214 90 31, 6214 90 32	All goods	10% or Rs. 75 per piece, whichever is higher";
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(xxxiii) against serial numbers 291, 292 and 293, in column (4), for the figures "10%", the figures "20%" shall be substituted.

[F. No. 354/123/2017-TRU (Pt.)]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note: The principal notification no.82/2017-Customs, dated the 27th October, 2017 was published vide number G.S.R.1341(E), dated the 27th October, 2017 and last amended by notification no. 53/2018-Customs dated the 16th July, 2018 published vide number G.S.R.651(E) dated the 16th July, 2018.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
Notification No.53/2018-Customs

New Delhi, the 16th of July, 2018

G.S.R. (E). - In exercise of the powers conferred by the sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 82/2017, dated the 27th of October, 2017, published in the Gazette of India, Extraordinary *vide* number G.S.R.1341 (E), dated the 27th of October, 2017, namely: -

In the said notification, in the Table, -

- (i) against serial number 23, in column (2), for the figures "5310", the figures, brackets and words "5310 (except sub-heading 531010)" shall be substituted;
- (ii) after serial number 23 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

"23A	531010	All goods	20%";
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- (iii) after serial number 31 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

"31A	540752	All goods	20% or Rs 38 per sq meter, whichever is higher";
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- (iv) against serial number 104, in column (2), for the figures "56", the figures, brackets and words "56 (except sub-heading 560130, 560311, 560312, 560314, 560392 and 560394)" shall be substituted;
- (v) after serial number 104 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

"104A	560130, 560311, 560312,	All goods	20%";
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	560314, 560392, 560394		
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(vi) against serial number 105, in column (2) for the figures "5701", the figures, brackets and words "5701 (except sub-heading 570190)" shall be substituted;

(vii) after serial number 105 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

"105A	570190	All goods	20%";
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(viii) against serial number 106, in column (2), the figures "570231" shall be omitted;

(ix) after serial number 106 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

"106A	570231	All goods	20%";
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(x) against serial number 108, in column (2), the figures "570241" shall be omitted;

(xi) after serial number 108 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

"108A	570241	All goods	20%";
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(xii) against serial numbers 109, 115, 116, 117, 118 and 120, in column (4), for the figures "10%", the figures "20%" shall be substituted;

(xiii) against serial number 121, in column (2), for the figures "5705", the figures, brackets and words "5705 (except sub-heading 570500)" shall be substituted;

(xiv) after serial number 121 and entries relating thereto, the following serial number and entries shall be substituted: -

"121A	570500	All goods	20%";
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(xv) against serial number 150, in column (2), for the figures, brackets and words "59 (except 5902)", the figures, brackets and words "59 (except 5902, 5903 and 591000)" shall be substituted;

(xvi) after serial number 151 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

"151A	5903	All goods	20%";
"151B	591000	All goods	20%";

(xvii) against serial number 163 in column (4), for the figures "10%", the figures "20%" shall be substituted;

(xviii) against serial number 177, in column (2), for the figures "6103", the figures, brackets and words "6103 (except sub-heading 610333, 610342 and 610343)" shall be substituted;

(xix) after serial number 177 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

"177A	610333, 610342, 610343	All goods	20%";
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(xx) against serial number 183, in column (2), the figures "61044300" shall be omitted;

(xxi) after serial number 183 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

"183A	610443	All goods	20% or Rs. 255 per piece, whichever is higher";
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(xxii) against S. Nos. 187 and 188, in column (4), for the figures "10%", the figures "20%" shall be substituted;

(xxiii) against serial number 189, in column (2), the figures "610510" shall be omitted;

(xxiv) after serial number 189 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

"189A	610510	All goods	20% or Rs. 83 per piece, whichever is higher";
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(xxv) against serial number 192, in column (4), for the figures "10%", the figures "20%" shall be substituted;

(xxvi) against serial number 201, in column (2), the figures "610832" shall be omitted;

(xxvii) after serial number 201 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

"201A	610832	All goods	20%";
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(xxviii) against S. Nos. 205, 206 and 208, in column (4), for the figures "10%", the figures "20%" shall be substituted;

(xxix) against serial number 210, in column (2), for the figures "6111", the figures, brackets and words "6111 (except sub-heading 611120 and 611190)" shall be substituted;

(xxx) after serial number 210 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

"210A	611120, 611190	All goods	20%";
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(xxxii) against serial number 212, in column (2), for the figures "6114, 6115, 6116, 6117", the figures, brackets and words "6114 (except sub-heading 611430), 6115 (except sub-headings 611510, 611529, and 611599), 6116 (except sub-headings 611610 and 611699), 6117 (except sub-headings 611780 and 611790)" shall be substituted;

(xxxiii) after serial number 212 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

"212A	611430, 611510, 611529, 611599, 611610, 611699, 611780, 611790	All goods	20%";
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(xxxiv) against S. Nos. 218, 229, 232, 234, 237, 238, 239, 246 and 249, in column (4), for the figures "10%", the figures "20%" shall be substituted;

(xxxv) against serial number 250, in column (2), the figures "620443, 62044400" shall be omitted;

(xxxvi) after serial number 250 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

"250A	620443, 620444	All goods	20% or Rs. 145 per piece, whichever is higher";
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(xxxvii) against S. Nos. 254, 255, 256, 257, 259, 262 and 263, in column (4), for the figures "10%", the figures "20%" shall be substituted;

(xxxviii) against serial number 274, in column (2), the figures "620990" shall be omitted;

(xxxix) after serial number 274 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

"274A	620990	All goods	20%";
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(xl) against S. Nos. 277 and 278, in column (4), for the figures "10%", the figures "20%" shall be substituted;

(xli) against serial number 285, in column (2), the figures "62121000, 621290" shall be omitted;

(xlii) after serial number 285 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

"285A	621210, 621290	All goods	20% or Rs. 30 per piece, whichever is higher";
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- (xlii) against serial number 293, in column (2), for the figures “6217”, the figures, brackets and words “6217 (except sub-heading 621710)” shall be substituted;
- (xliii) after serial number 293 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

“293A	621710	All goods	20%”;
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- (xliv) against S. Nos. 297 and 298, in column (4), for the figures “10%”, the figures “20%” shall be substituted;

- (xlv) after serial number 304 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

“305	6310	All goods	20%”;
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[F. No. 354/123/2017-TRU (pt)]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note: The principal notification no.82/2017-Customs, dated 27th October, 2017 was published vide number G.S.R.1341(E), dated 27th October, 2017 and last amended by notification no. 14/2018-Customs dated 02nd February, 2018 published vide number G.S.R.117(E) dated 2nd February, 2018.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
Notification No. 82/2017–Customs

New Delhi, the 27th October, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below and falling within the Chapter, heading, sub-heading or Tariff item of the First Schedule of the Customs Tariff Act, 1975 (51 of 1975) as are specified in the corresponding entry in column (2) of the said Table, when imported into India, from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table.

Table

S. No.	Chapter/ Heading / Sub- heading / Tariff item	Description	Rate
(1)	(2)	(3)	(4)
1.	5003	All goods	15%
2.	5004, 5005, 5006, 5007	All goods	10%
3.	5104, 5105, 5106, 5107, 5108, 5109, 5110	All goods	10%
4.	5113	All goods	10% or Rs. 60 per sq. mtr., whichever is higher
5.	5204, 5205, 5206, 5207	All goods	10%
6.	5208 11 to 5208 33	All goods	10%
7.	5208 41	All goods	10% or Rs. 9 per sq. mtr., whichever is higher
8.	5208 43	All goods	10%
9.	5208 49	All goods (Other than upholstery fabrics)	10% or Rs. 200 per kg., whichever is higher
10.	5208 51	All goods	10% or Rs. 27 per sq. mtr., whichever is higher
11.	5209 11 to 5209 29	All goods	10%

(1)	(2)	(3)	(4)
12.	5209 42 00	All goods	10% or Rs. 25 per sq. mtr., whichever is higher
13.	5210 11 to 5210 32	All goods	10%
14.	5210 41	All goods	10% or Rs. 15 per sq. mtr., whichever is higher
15.	5210 49	All goods (Other than upholstery fabrics)	10% or Rs. 185 per kg., whichever is higher
16.	5211 11 to 5211 20	All goods	10%
17.	5211 42 00	All goods	10% or Rs. 18 per sq. mtr., whichever is higher
18.	5212 11 00, 5212 12 00, 5212 13 00, 5212 14 00,	All goods	10%
19.	5212 15 00	All goods	10% or Rs. 165 per kg., whichever is higher
20.	5212 21 00, 5212 22 00, 5212 23 00,	All goods	10%
21.	5212 24 00	All goods	10% or Rs. 20 per sq. mtr., whichever is higher
22.	5212 25 00	All goods	10% or Rs. 165 per kg., whichever is higher
23.	5303, 5305, 5306, 5307, 5308, 5309, 5310 or 5311	All goods	10%
24.	5407 10(except tariff items 5407 10 21, 5407 10 26, 5407 10 32, 5407 10 41, 5407 10 42)	All goods	20% or Rs. 115 per kg., whichever is higher
25.	5407 10 21, 5407 10 26, 5407 10 32, 5407 10 41, 5407 10 42	All goods	10% or Rs. 115 per kg., whichever is higher
26.	5407 20, 5407 30	All goods	20%

(1)	(2)	(3)	(4)
27.	5407 41(except tariff items 5407 41 12, 5407 41 14, 5407 41 21, 5407 41 22, 5407 41 24)	All goods	20% or Rs. 30 per sq. mtr., whichever is higher
28.	5407 41 12, 5407 41 14, 5407 41 21, 5407 41 22, 5407 41 24	All goods	10% or Rs. 30 per sq. mtr., whichever is higher
29.	5407 44 20	Upholstery fabrics	10% or Rs. 58 per sq. mtr., whichever is higher
30.	5407 44 20	Other than upholstery fabrics	10% or Rs. 35 per sq. mtr., whichever is higher
31.	5407 51	All goods	20% or Rs. 11 per sq. mtr., whichever is higher
32.	5407 54	All goods	20% or Rs. 20 per sq. mtr., whichever is higher
33.	5407 61	Upholstery fabrics	20% or Rs. 150 per kg., whichever is higher
34.	5407 71	All goods	20% or Rs. 10 per sq. mtr., whichever is higher
35.	5407 72 00	All goods	20% or Rs. 24 per sq. mtr., whichever is higher
36.	5407 81 11 to 5407 81 14	All goods	20% or Rs. 10 per sq. mtr., whichever is higher
37.	5407 81 15 or 5407 81 16	All goods	10% or Rs. 10 per sq. mtr., whichever is higher
38.	5407 81 19	All goods	20% or Rs. 10 per sq. mtr., whichever is higher
39.	5407 81 21	All goods	10% or Rs. 10 per sq. mtr., whichever is higher
40.	5407 81 22 or 5407 81 23	All goods	20% or Rs. 10 per sq. mtr., whichever is higher
41.	5407 81 24, 5407 81 25, 5407 81 26	All goods	10% or Rs. 10 per sq. mtr., whichever is higher
42.	5407 81 29	All goods	20% or Rs. 10 per sq. mtr., whichever is higher
43.	5407 82 50	Upholstery fabrics	10% or Rs. 42 per sq. mtr., whichever is higher
44.	5407 82 50	Other than upholstery fabrics	10% or Rs. 25 per sq. mtr., whichever is higher
45.	5407 84 50	Upholstery fabrics	10% or Rs. 38 per sq. mtr., whichever is higher
46.	5407 84 50	Other than upholstery fabrics	10% or Rs. 23 per sq. mtr., whichever is higher

(1)	(2)	(3)	(4)
47.	5407 91	All goods	20% or Rs. 15 per sq. mtr., whichever is higher
48.	5408 10 00	All goods	20%
49.	5408 21	All goods	20%
50.	5408 24 12, 5408 24 13, 5408 24 15, 5408 24 18	Upholstery fabrics	10% or Rs. 87 per sq. mtr., whichever is higher
51.	5408 24 12, 5408 24 13, 5408 24 15, 5408 24 18	Other than upholstery fabrics	10% or Rs. 52 per sq. mtr., whichever is higher
52.	5408 31	All goods	20% or Rs. 25 per sq. mtr., whichever is higher
53.	5408 32	All goods	20% or Rs. 44 per sq. mtr., whichever is higher
54.	5408 33 00	All goods	20% or Rs. 10 per sq. mtr., whichever is higher
55.	5408 34	All goods	20% or Rs. 11 per sq. mtr., whichever is higher
56.	5512 11, 5512 21, 5512 91	All goods	20%
57.	5512 99	All goods (Other than upholstery fabrics)	20% or Rs. 65 per kg., whichever is higher
58.	5513 11 to 5513 19	All goods	20%
59.	5513 21 00	All goods (Other than upholstery fabrics)	20% or Rs. 150 per sq.mtr., whichever is higher
60.	5513 29 00	All goods	20% or Rs. 185 per kg., whichever is higher
61.	5513 31 00	All goods	20% or Rs. 21 per sq. mtr., whichever is higher
62.	5513 49 00	All goods	20% or Rs. 185 per kg., whichever is higher
63.	5514 11 to 5514 19	All goods	20%
64.	5514 22 00	All goods (Other than upholstery fabrics)	20% or Rs. 140 per kg., whichever is higher
65.	5514 23 00	All goods (Other than upholstery fabrics)	20% or Rs. 160 per kg., whichever is higher
66.	5514 29 00	All goods (Other than upholstery fabrics)	20% or Rs. 170 per kg., whichever is higher
67.	5514 30 13	All goods	20% or Rs. 180 per sq.mtr., whichever is higher
68.	5514 30 19	All goods	20% or Rs. 31 per sq.mtr., whichever is higher

(1)	(2)	(3)	(4)
69.	5514 41 00	All goods	20% or Rs. 26 per sq.mtr., whichever is higher
70.	5514 42 00	All goods	20% or Rs. 140 per kg., whichever is higher
71.	5514 43 00	All goods	20% or Rs. 31 per sq.mtr., whichever is higher
72.	5514 49 00	All goods (Other than upholstery fabrics)	20% or Rs. 160 per kg., whichever is higher
73.	5515 11	All goods	20% or Rs. 40 per sq.mtr., whichever is higher
74.	5515 12	All goods	20% or Rs. 95 per kg., whichever is higher
75.	5515 13	All goods	20% or Rs. 75 per sq.mtr., whichever is higher
76.	5515 19	All goods	20% or Rs. 45 per sq.mtr., whichever is higher
77.	5515 22 10	All goods	10% or Rs. 140 per kg., whichever is higher
78.	5515 22 20	All goods	10% or Rs. 140 per kg., whichever is higher
79.	5515 22 30	All goods	20% or Rs. 140 per kg., whichever is higher
80.	5515 22 40	All goods	10% or Rs. 140 per kg., whichever is higher
81.	5515 22 90	All goods	20% or Rs. 140 per kg., whichever is higher
82.	5515 29 10, 5515 29 20	All goods	10% or Rs. 30 per sq.mtr., whichever is higher
83.	5515 29 30, 5515 29 40, 5515 29 90	All goods	20% or Rs. 30 per sq.mtr., whichever is higher
84.	5515 99	All goods	20% or Rs. 35 per sq.mtr., whichever is higher
85.	5516 11	All goods	20%
86.	5516 12 00	All goods	20% or Rs. 35 per sq.mtr., whichever is higher
87.	5516 13 00	All goods	20% or Rs. 40 per sq.mtr., whichever is higher
88.	5516 14	All goods	20% or Rs. 12 per sq.mtr., whichever is higher
89.	5516 21	All goods	20%
90.	5516 24 00	All goods	20% or Rs. 12 per sq.mtr., whichever is higher
91.	5516 31 10	All goods	20%
92.	5516 31 20	All goods	10%
93.	5516 32 00	All goods	20%

(1)	(2)	(3)	(4)
94.	5516 33 00	All goods	20%
95.	5516 34 00	All goods	20%
96.	5516 41	All goods	20%
97.	5516 42 00	All goods	20%
98.	5516 43 00	All goods	20% or Rs. 12 per sq.mtr., whichever is higher
99.	5516 44 00	All goods	20% or Rs. 12 per sq.mtr., whichever is higher
100.	5516 91	All goods	20%
101.	5516 92 00	All goods	20%
102.	5516 93 00	All goods	20% or Rs. 21 per sq.mtr., whichever is higher
103.	5516 94 00	All goods	20% or Rs. 40 per sq.mtr., whichever is higher
104.	56	All goods	10%
105.	5701	All goods	10%
106.	5702 10 00, 5702 20, 5702 31	All goods	10%
107.	5702 32	All goods	10% or Rs. 105 per sq.mtr., whichever is higher
108.	5702 39, 5702 41	All goods	10%
109.	5702 42	All goods	10% or Rs. 80 per sq.mtr., whichever is higher
110.	5702 49	All goods	10%
111.	5702 50 21, 5702 50 22, 5702 50 29	All goods	10% or Rs. 105 per sq.mtr., whichever is higher
112.	5702 50 31, 5702 50 32, 5702 50 33, 5702 50 39	All goods	10%
113.	5702 92	All goods	10% or Rs.110 per sq.mtr., whichever is higher
114.	5702 99	All goods	10%
115.	5703 10	All goods	10%
116.	5703 20	All goods	10% or Rs.70 per sq.mtr., whichever is higher
117.	5703 30	All goods	10% or Rs.55 per sq.mtr., whichever is higher
118.	5703 90	All goods	10%
119.	5704 10 00	All goods	10%
120.	5704 90	All goods	10% or Rs.35 per sq.mtr., whichever is higher
121.	5705	All goods	10%

(1)	(2)	(3)	(4)
122.	5801 10 00	All goods (other than upholstery fabrics)	10% or Rs. 210 per sq.mtr., whichever is higher
123.	5801 21 00	All goods	10% or Rs. 80 per sq.mtr., whichever is higher
124.	5801 23 00	All goods (other than upholstery fabrics)	10% or Rs. 80 per sq.mtr., whichever is higher
125.	5801 27 10	All goods	10% or Rs. 135 per sq.mtr., whichever is higher
126.	5801 27 20	All goods (other than upholstery fabrics)	10% or Rs. 120 per sq.mtr., whichever is higher
127.	5801 27 90	All goods	10% or Rs. 135 per sq.mtr., whichever is higher
128.	5801 31 00	All goods (other than upholstery fabrics)	20% or Rs. 75 per sq.mtr., whichever is higher
129.	5801 32 00	All goods	20% or Rs. 180 per sq.mtr., whichever is higher
130.	5801 33 00	All goods (other than upholstery fabrics)	20% or Rs. 150 per sq.mtr., whichever is higher
131.	5801 36	All goods (other than upholstery fabrics)	20% or Rs. 130 per sq.mtr., whichever is higher
132.	5801 37 10	All goods	20% or Rs. 140 per sq.mtr., whichever is higher
133.	5801 37 20	All goods	20% or Rs. 68 per sq.mtr., whichever is higher
134.	5801 37 90	All goods	20% or Rs. 140 per sq.mtr., whichever is higher
135.	5801 90	All goods (other than upholstery fabrics)	10% or Rs. 35 per sq.mtr., whichever is higher
136.	5802 11 00	All goods	10%
137.	5802 19	All goods	10% or Rs. 60 per sq.mtr., whichever is higher
138.	5802 20 00	All goods	10%
139.	5803	All goods	10%
140.	5804 10	All goods	10% or Rs. 200 per kg., whichever is higher
141.	5804 21 00	All goods	20% or Rs. 200 per kg., whichever is higher
142.	5804 29	All goods	10% or Rs. 200 per kg., whichever is higher
143.	5804 30 00	All goods	10% or Rs. 200 per kg., whichever is higher
144.	5805	All goods	10%

(1)	(2)	(3)	(4)
145.	5806 (except 5806 32 00)	All goods	10%
146.	5806 32 00	All goods	20%
147.	5807, 5808, 5809, 5810 (except 5810 10 00)	All goods	10%
148.	5810 10 00	All goods	10% or Rs. 200 per kg., whichever is higher
149.	5811	All goods	10%
150.	59 (except 5902)	All goods	10%
151.	5902	All goods	20%
152.	6001 10	All goods	10%
153.	6001 21 00	All goods	10%
154.	6001 22 00	All goods	20%
155.	6001 29 00	All goods	10%
156.	6001 91 00	All goods	10%
157.	6001 92 00	All goods	20%
158.	6001 99	All goods	10%
159.	6002 40 00, 6002 90 00	All goods	10%
160.	6003 10 00 6003 20 00	All goods,	10%
161.	6003 30 00, 6003 40 00	All goods	20%
162.	6003 90 00	All goods	10%
163.	6004	All goods	10%
164.	6005 35 00, 6005 36 00, 6005 37 00, 6005 38 00, 6005 39 00	All goods	20%
165.	6005 41 00, 6005 42 00, 6005 43 00, 6005 44 00	All goods	20%
166.	6005 90 00	All goods	10%

(1)	(2)	(3)	(4)
167.	6006 10 00, 6006 21 00, 6006 22 00, 6006 23 00, 6006 24 00	All goods	10%
168.	6006 31 00, 6006 32 00, 6006 33 00, 6006 34 00, 6006 41 00, 6006 42 00, 6006 43 00, 6006 44 00	All goods	20%
169.	6006 90 00	All goods	10%
170.	6101 20 00	All goods	10% or Rs. 540 per piece, whichever is higher
171.	6101 30	All goods	10% or Rs. 530 per piece, whichever is higher
172.	6101 90	All goods	10%
173.	6102 10 00	All goods	10% or Rs. 595 per piece, whichever is higher
174.	6102 20 00	All goods	10% or Rs. 425 per piece, whichever is higher
175.	6102 30	All goods	10% or Rs. 475 per piece, whichever is higher
176.	6102 90	All goods	10%
177.	6103	All goods	10%
178.	6104 13 00	All goods	10%
179.	6104 19	All goods	10% or Rs. 460 per piece, whichever is higher
180.	6104 22 00 6104 23 00, 6104 29, 6104 31 00, 6104 32 00, 6104 33 00, 6104 39	All goods	10%
181.	6104 41 00	All goods	10% or Rs. 255 per piece, whichever is higher
182.	6104 42 00	All goods	10%
183.	6104 43 00, 6104 44 00	All goods	10% or Rs. 255 per piece, whichever is higher
184.	6104 49	All goods	10% or Rs. 220 per piece, whichever is higher

(1)	(2)	(3)	(4)
185.	6104 51 00, 6104 52 00, 6104 53 00, 6104 59	All goods	10% or Rs. 110 per piece, whichever is higher
186.	6104 61 00	All goods	10%
187.	6104 62 00, 6104 63 00	All goods	10% or Rs. 98 per piece, whichever is higher
188.	6104 69	All goods	10%
189.	6105 10, 6105 20	All goods	10% or Rs. 83 per piece, whichever is higher
190.	6105 90	All goods	10% or Rs. 90 per piece, whichever is higher
191.	6106 10 00	All goods	10% or Rs. 90 per piece, whichever is higher
192.	6106 20	All goods	10% or Rs. 25 per piece, whichever is higher
193.	6106 90	All goods	10% or Rs. 135 per piece, whichever is higher
194.	6107 11 00	All goods	10% or Rs. 24 per piece, whichever is higher
195.	6107 12	All goods	10% or Rs. 30 per piece, whichever is higher
196.	6107 19, 6107 21 00, 6107 22, 6107 29, 6107 91, 6107 99	All goods	10%
197.	6108 11	All goods	10%
198.	6108 19	All goods	10%
199.	6108 21 00	All goods	10% or Rs. 25 per piece, whichever is higher
200.	6108 22	All goods	10% or Rs. 25 per piece, whichever is higher
201.	6108 29, 6108 31 00, 6108 32, 6108 39	All goods	10%
202.	6108 91 00	All goods	10% or Rs. 65 per piece, whichever is higher
203.	6108 92	All goods	10% or Rs. 60 per piece, whichever is higher
204.	6108 99	All goods	10%
205.	6109 10 00	All goods	10% or Rs. 45 per piece, whichever is higher
206.	6109 90	All goods	10% or Rs. 50 per piece, whichever is higher
207.	6110 11, 6110 12 00, 6110 19 00	All goods	10% or Rs. 275 per piece, whichever is higher
208.	6110 20 00, 6110 30	All goods	10% or Rs. 85 per piece, whichever is higher

(1)	(2)	(3)	(4)
209.	6110 90 00	All goods	10% or Rs. 105 per piece, whichever is higher
210.	6111, 6112	All goods	10%
211.	6113 00 00	All goods	10%
212.	6114, 6115, 6116, 6117	All goods	10%
213.	6201 11 00, 6201 12	All goods	10% or Rs. 385 per piece, whichever is higher
214.	6201 13	All goods	10% or Rs. 320 per piece, whichever is higher
215.	6201 19	All goods	10%
216.	6201 91 00	All goods	10% or Rs. 220 per piece, whichever is higher
217.	6201 92 00	All goods	10% or Rs. 210 per piece, whichever is higher
218.	6201 93 00	All goods	10% or Rs. 180 per piece, whichever is higher
219.	6201 99	All goods	10%
220.	6202 11	All goods	10% or Rs. 385 per piece, whichever is higher
221.	6202 12 00	All goods	10% or Rs. 210 per piece, whichever is higher
222.	6202 13 00	All goods	10% or Rs. 385 per piece, whichever is higher
223.	6202 19	All goods	10%
224.	6202 91	All goods	10% or Rs. 220 per piece, whichever is higher
225.	6202 92	All goods	10% or Rs. 160 per piece, whichever is higher
226.	6202 93	All goods	10% or Rs. 220 per piece, whichever is higher
227.	6202 99	All goods	10%
228.	6203 11 00	All goods	10% or Rs. 1100 per piece, whichever is higher
229.	6203 12 00	All goods	10% or Rs. 720 per piece, whichever is higher
230.	6203 19	All goods	10% or Rs. 1100 per piece, whichever is higher
231.	6203 22 00, 6203 23 00, 6203 29 00	All goods	10% or Rs. 145 per piece, whichever is higher
232.	6203 31 00	All goods	10% or Rs. 815 per piece, whichever is higher
233.	6203 32 00	All goods	10% or Rs. 440 per piece, whichever is higher
234.	6203 33 00	All goods	10% or Rs. 320 per piece, whichever is higher

(1)	(2)	(3)	(4)
235.	6203 39	All goods	10% or Rs. 755 per piece, whichever is higher
236.	6203 41 00	All goods	10% or Rs. 285 per piece, whichever is higher
237.	6203 42 00	All goods	10% or Rs. 135 per piece, whichever is higher
238.	6203 43 00	All goods	10% or Rs. 110 per piece, whichever is higher
239.	6203 49	All goods	10% or Rs. 110 per piece, whichever is higher
240.	6204 11 00	All goods	10% or Rs. 550 per piece, whichever is higher
241.	6204 12 00	All goods	10%
242.	6204 19	All goods	10% or Rs. 500 per piece, whichever is higher
243.	6204 21 00, 6204 22, 6204 23 00, 6204 29	All goods	10%
244.	6204 31 00	All goods	10% or Rs. 370 per piece, whichever is higher
245.	6204 32 00	All goods	10% or Rs. 650 per piece, whichever is higher
246.	6204 33 00	All goods	10% or Rs. 390 per piece, whichever is higher
247.	6204 39	All goods	10% or Rs. 350 per piece, whichever is higher
248.	6204 41	All goods	10% or Rs. 145 per piece, whichever is higher
249.	6204 42	All goods	10% or Rs. 116 per piece, whichever is higher
250.	6204 43, 6204 44 00, 6204 49	All goods	10% or Rs. 145 per piece, whichever is higher
251.	6204 51 00	All goods	10% or Rs. 485 per piece, whichever is higher
252.	6204 52 00, 6204 53 00, 6204 59	All goods	10%
253.	6204 61	All goods	10% or Rs. 285 per piece, whichever is higher
254.	6204 62 00	All goods	10% or Rs. 135 per piece, whichever is higher
255.	6204 63 00	All goods	10%
256.	6204 69	All goods	10% or Rs. 135 per piece, whichever is higher
257.	6205 20 00	All goods	10% or Rs. 85 per piece, whichever is higher

(1)	(2)	(3)	(4)
258.	6205 30 00	All goods	10% or Rs. 120 per piece, whichever is higher
259.	6205 90	All goods	10% or Rs. 95 per piece, whichever is higher
260.	6206 10	All goods	10%
261.	6206 20 00	All goods	10% or Rs. 135 per piece, whichever is higher
262.	6206 30 00	All goods	10% or Rs. 95 per piece, whichever is higher
263.	6206 40 00	All goods	10% or Rs. 120 per piece, whichever is higher
264.	6206 90 00	All goods	10%
265.	6207 11 00	All goods	10% or Rs. 28 per piece, whichever is higher
266.	6207 19	All goods	10% or Rs. 30 per piece, whichever is higher
267.	6207 21, 6207 22 00, 6207 29 00, 6207 91	All goods	10%
268.	6207 99	All goods	10% or Rs. 70 per piece, whichever is higher
269.	6208 11 00	All goods	10% or Rs. 80 per piece, whichever is higher
270.	6208 19	All goods	10% or Rs.60 per piece, whichever is higher
271.	6208 21 00, 6208 22 00, 6208 29	All goods	10%
272.	6208 91	All goods	10% or Rs. 95 per piece, whichever is higher
273.	6208 92	All goods	10% or Rs. 65 per piece, whichever is higher
274.	6208 99 , 6209 20 00, 6209 30 00, 6209 90, 6210 10 00	All goods	10%
275.	6210 20	All goods	10% or Rs. 365 per piece, whichever is higher
276.	6210 30 10	All goods	10% or Rs. 305 per piece, whichever is higher
277.	6210 40	All goods	10% or Rs. 65 per piece, whichever is higher
278.	6210 50 00	All goods	10% or Rs. 65 per piece, whichever is higher

(1)	(2)	(3)	(4)
279.	6211 11 00 6211 12 00 6211 20 00	All goods	10%
280.	6211 32 00 6211 33 00	All goods	10% or Rs. 135 per piece, whichever is higher
281.	6211 39 00	All goods	10%
282.	6211 42	All goods	10% or Rs. 135 per piece, whichever is higher
283.	6211 43 00	All goods	10% or Rs. 135 per piece, whichever is higher
284.	6211 49	All goods	10%
285.	6212 10 00, 6212 20 00, 6212 30 00, 6212 90	All goods	10% or Rs. 30 per piece, whichever is higher
286.	6213 20 00, 6213 90	All goods	10%
287.	6214 10	All goods	10% or Rs. 390 per piece, whichever is higher
288.	6214 20	All goods	10% or Rs. 180 per piece, whichever is higher
289.	6214 30 00, 6214 40 00	All goods	10%
290.	6214 90	All goods	10% or Rs. 75 per piece, whichever is higher
291.	6215 10 00, 6215 20 00	All goods	10% or Rs. 55 per piece, whichever is higher
292.	6215 90	All goods	10% or Rs. 55 per piece, whichever is higher
293.	6216, 6217	All goods	10%
294.	6301 10 00	All goods	10%
295.	6301 20 00	All goods	10% or Rs. 275 per piece, whichever is higher
296.	6301 30 00	All goods	10%
297.	6301 40 00	All goods	10%
298.	6301 90	All goods	10%
299.	6302 10	All goods	10%
300.	6302 21	All goods	10% or Rs. 108 per kg., whichever is higher
301.	6302 22 00, 6302 29 00	All goods	10%
302.	6302 31 00	All goods	10% or Rs. 96 per kg., whichever is higher

(1)	(2)	(3)	(4)
303.	6302 32 00, 6302 39 00, 6302 40, 6302 51, 6302 53 00, 6302 59 00, 6302 60, 6302 91 , 6302 93 00, 6302 99 00,	All goods	10%
304.	6303, 6304, 6305, 6306, 6307, 6308 00 00, 6309 00 00	All goods	10%

[F.No.354/123/2017-TRU]

(Mohit Tewari)
Under Secretary to the Government of India

Circular No. 27/2018-Customs

F.No. DGEP/EOU/GST/Misc/24/2017
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs
(Directorate General of Export Promotion)

New Delhi, Dated: 14th August, 2018

To,

All Pr. Chief Commissioners/ Chief Commissioners of Customs/ Customs (Prev.)
All Pr. Chief Commissioners/ Chief Commissioners of Central Tax and Central Excise
All Pr. Commissioners/ Commissioners of Customs/ Customs (Prev.)
All Pr. Commissioners/ Commissioners of Central Tax and Central Excise

Subject: Clarification regarding bank guarantee requirement for bond executed by EOUs-reg.

Madam/Sir,

Various representations have been received regarding difficulties faced by EOUs with respect to requirements of bank guarantees in view of Circular no. 48/2017-Customs dated 08.12.2017 issued by CBIC. The matter has been examined.

2. Clarification issued vide Circular no. 48/2017-Customs dated 08.12.2017 is with respect to Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 notified vide Notification no. 68/2017-Customs (NT) dated 30.06.2017. Vide the said Circular, various norms have been prescribed with respect to requirement of bank guarantee/ cash security/ surety for various categories of importers which is required to be furnished for the bond to be executed as per sub-rule (2) of Rule 5 Customs (import of goods at concessional rate of duty) Rules, 2017. No specific reference has been made to EOUs in these norms.

3. The confusion is arising on account of the requirement of EOUs to follow Rule 5 of Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 to be eligible for claiming exemption of duties/ taxes on the import of goods under Notification no. 52/2003 dated 31.03.2003. As the EOUs have already been executing B-17 bond, hence it was clarified vide Circular no. 29/2017-Customs dated 17.07.2017 that the said B-17 bond will serve the requirement of continuity bond as required under Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 and there is no requirement to submit a separate continuity bond by EOUs. As B-17 bond is serving the purpose of continuity bond for EOUs, hence various circulars issued by the Board extending the facility of exemption from furnishing bank guarantee/ surety by EOUs namely Circular no. 54/2004-Customs dated 13.10.2004 and circular no. 36/2011-Customs dated 12.08.2011 will continue to hold good, as these circulars are in line

with the Para 6.12 of the Foreign Trade Policy which lays down the conditions for EOUs to be exempted from furnishing of bank guarantee.

4. In view of above, it is reiterated that waiver of bank guarantee/ surety to EOUs would continue to be governed by various circular issued from time to time by CBIC with regard to B-17 bonds executed by EOUs and will not be guided by the Circular no. 48/2017-Customs dated 08.12.2017 which governs the general importers and not the EOUs.

5. Difficulties, if any, may be brought to the notice of the Board.

6. Hindi version will follow.

Yours faithfully,

Sd/-

(Saroj Kumar Behera)

Joint Director

Circular No. 24/2018-Customs

F.No: 484 / 3 / 2015 – LC (Vol II)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs


Room No. 226, North Block, New Delhi
Dated 31st July, 2018

To,
Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /
Commissioners of Customs

✓
**Subject: Electronic sealing – Deposit in and removal of goods from Customs bonded
Warehouses**

References have been received regarding, Circular 19/2018-Customs dated 18th June, 2018, seeking a postponement in the date for mandatory RFID sealing in case of movement of goods under warehousing bond. The Board has decided to extend the date to 1st October, 2018 in order enable establishment of infrastructure and procurement of seals by warehouse owners.

2. Hindi version follows.


31/07/18
(Dr. Swati Bharwala)
OSD(LC)

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes and Customs)

Notification
No.73/2018-**Customs**(N.T.)

New Delhi, the 14th August, 2018

G.S.R.—(E). – In exercise of the powers conferred by clause (d) of section 157 read with section 18 and clause (ii) of sub-section (2) of section 158 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations, namely:

1. **Short title and commencement.** – (1) These regulations may be called the Customs (Finalisation of Provisional Assessment) Regulations, 2018.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. **Definitions.** – (1) In these regulations, unless the context otherwise requires--
 - (a) ‘Act’ means the Customs Act, 1962 (52 of 1962);
 - (b) ‘Board’ means the Central Board of Indirect Taxes and Customs;
 - (c) ‘proper officer’ means Deputy Commissioner or the Assistant Commissioner of Customs;(2) The words and expressions used herein and not defined in these regulations but defined in the Act shall have the same meanings respectively assigned to them in the said Act.
3. **Application.** – These regulations shall apply to the provisional assessments ordered on and after the enforcement of these regulations.

4. Time-limit and manner for submission of documents or information for the purpose of finalisation of provisional assessment. – (1) Where a provisional assessment is ordered by the proper officer for the reasons that, -

(a) the necessary documents have not been produced or information has not been furnished by the importer or the exporter; or

(b) the proper officer requires the importer or the exporter to produce any additional documents or information,

then such information or documents shall be made available by the importer or the exporter within one month from the date of such order of provisional assessment or the date of such requisition by the proper officer, as the case may be.

(2) The proper officer shall within fifteen days from the date of such order of provisional assessment, inform the importer or the exporter, in writing, the specific details of the information to be furnished or the documents to be produced.

(3) The proper officer may, for reasons to be recorded in writing, allow a further period not exceeding three months, on his own or at the request of the importer or the exporter, in case the documents or information are not made available within the time period specified in sub-regulation (1).

(4) The Additional Commissioner or Joint Commissioner of Customs, may further extend the time period referred for another three months, in case the documents or the information required to be submitted by the importer or the exporter or requisitioned by the proper officer have not been made available within the period as allowed above by the proper officer.

(5) The Commissioner of Customs, may extend the time period further as deemed fit, in case the documents or the information required to be submitted by the importer or the exporter or requisitioned by the proper officer have not been made available even after the extension of time under sub-regulation (4).

(6) The documents or information required to be furnished by the importer or the exporter or requisitioned by the proper officer may be submitted in one instance.

(7) The importer or the exporter or his authorised representative or Customs Broker shall inform the proper officer in writing that he has submitted all the documents or information to be furnished or requisitioned.

(8) For the purpose of these regulations, each Bill of Entry or Shipping Bill, as the case may be, that has been assessed provisionally shall be treated as a separate case of provisional assessment.

5. Time-limit for finalisation of provisional assessment. – (1) The proper officer shall finalise the provisional assessment within two months of receipt of:

- (a) an intimation from the importer or the exporter or his authorised representative or Customs Broker under sub-regulation (7) of regulation 4; or
- (b) a chemical or other test report, where the provisional assessment was ordered for that reason; or
- (c) an enquiry or investigation or verification report, where the provisional assessment was ordered for that reason.

Provided that where the documents or information required to be furnished by the importer or the exporter or requisitioned by the proper officer are made available intermittently, the time period of two months shall be reckoned from the date of last intimation referred to in clause (a) above,:

Provided further that where the documents or information required to be furnished by the importer or exporter, as the case may be, or requisitioned by the proper officer are not made available or made partly available and no further extension of time has been allowed under sub-regulations (3), (4) or (5) of regulation 4, as the case may be, the proper officer shall proceed to finalise the provisional assessment within two months of the expiry of the time allowed for submission of the said documents or information.

(2) The Commissioner of Customs concerned may allow, for reasons to be recorded in writing, a further time period of three months in case the proper officer is not able to finalise the provisional assessment within the period of two months as specified in sub-regulation (1) above.

(3) This regulation shall not apply to such cases of provisional assessments, where Board has issued directions to keep that pending.

6. Manner of finalisation of provisional assessment. – (1) The provisional assessment shall be finalised as per the provisions of section 18 of the Act.

Provided that if the amount so paid at the time of provisional assessment or after adjustment under clause (a) to sub-section (2) of section 18 of the Act, falls short of the duty finally assessed or re-assessed, as the case may be, and the importer or the exporter has not paid the deficiency, the shortfall shall be adjusted from the security, if any, obtained at the time of provisional assessment, under intimation to the importer or the exporter,;

Provided further that, if the amount so adjusted or paid falls short of the duty finally assessed or re-assessed, as the case may be, the importer or exporter of the goods shall pay the shortfall in terms of the provisions of section 18.

(2) The Bond executed at the time of provisional assessment with security, if any, shall be cancelled after finalisation of provisional assessment and the security shall also be returned, if there are no pending dues.

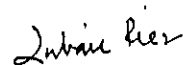
(3) Where the final assessment is contrary to the provisional assessment, the proper officer shall pass a speaking order following principles of natural justice.

(4) Where the final assessment confirms the provisional assessment, the proper officer shall finalise the same after ascertaining the acceptance of such finalisation from the importer or the exporter on record and inform the importer or exporter in writing of the date of such finalisation.

(5) Where a Bill of Entry or Shipping Bill is presented electronically on the Customs Automated system and is ordered to be provisionally assessed, the proper officer shall finalise the provisional assessment on the system also consequent to the procedure prescribed in these regulations.

7. Penalty. - If any importer or exporter or his authorised representative or Customs Broker contravenes any provision of these regulations or abets such contravention, or fails to comply with any provision of these regulations, he shall be liable to a penalty which may extend to fifty thousand rupees.

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Director (Customs)