

# World of Business



MAHRATTA CHAMBER OF COMMERCE,  
INDUSTRIES & AGRICULTURE

VOLUME No. 44 No 9

4<sup>th</sup> March 2020

## CONTENTS

<b>Custom.....</b>	
Circular No 10/2020 Custom 07/02/2020	2
Circular No 11/2020 Custom 10/02/2020	7
Circular No 12/2020 Custom 10/02/2020	10
Notification No 11/2020 Custom NT 06/02/2020	11
<b>Foreign Trade.....</b>	
Notification No 45/2015-20 31/01/2020	13
Public Notice No 58/2015-20 29/01/2020	15
<b>Seminars &amp; Workshops .....</b>	<b>22</b>



**Mahratta Chamber of Commerce, Industries and Agriculture**

S. B. Road, Pune 411016 Tel No. 020-25709000 , Complied by : Pramod Potbhare

## Custom

Circular No. 10/ 2020 – 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: 227A, North Block, New Delhi  
Dated 07<sup>th</sup> February, 2020

To,

Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /  
Commissioners of Customs

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

Madam / Sir,

The Warehouse (Custody & Handling of Goods) Regulations, 2016, the Special Warehouse (Custody & Handling of Goods) Regulations, 2016, Warehoused Goods (Removal) Regulations 2016, Manufacture and Other Operations in Warehouse (no. 2) Regulations, 2019 and circular 17/2016-Cus prescribe the affixation of a one-time-lock for transport of goods to be deposited in a warehouse or removed therefrom.

2. The regulations require that goods arriving at the warehouse from a customs station shall be affixed with a one-time-lock with its serial number endorsed upon the bill of entry for warehousing and the transport document. The warehouse keeper or bond officer, as the case may be, is required to inspect the seal and when it is found intact, permit the goods to be unloaded at the warehouse. Circular 17/2016-Cus dated 14<sup>th</sup> May 2016 prescribes that in case of removal of goods from a customs station for deposit into a warehouse, the container or means of transport (closed trucks) should be affixed with a one-time-lock by the proper officer at the customs station. A similar procedure has been provided under the Warehoused Good (Removal) Regulations, 2016, for removal of warehoused goods from one warehouse to another and from a warehouse to customs station for export and also the Manufacture and Other Operations in Warehouse (no. 2) Regulations, 2019. Also, the Principal Commissioner of Customs /Commissioner of Customs is duly empowered to permit movement of goods without affixation of OTLs, where the nature of goods or their manner of transport so warrant (e.g. Liquid Bulk Cargo transported through Pipe Lines and Over Dimensional Cargo).

3. Subsequently, the Board has prescribed RFID self-sealing for export of containerized cargo. Circulars 36/2017, 37/2017 and 41/2017 - Customs prescribe the use of “RFID tamper proof one-time-bolt seal” and providing of readers / procedure for its use by Customs. It has



now been decided by the Board that RFID sealing shall be extended to transport of goods for deposit in a warehouse as well as removal therefrom. Therefore, where ever the Warehousing Regulations (referred in para 1 above) prescribe affixing of a "One Time Lock", the importer or owner of the goods shall use RFID anti-tamper one-time-locks (hereinafter referred as "RFID OTL").

4. The RFID OTLs shall be sourced from the vendors whose names appear in the list placed on the website of the CBIC (please see weblink alongside to circular 36 & 37/2017 on [www.cbic.gov.in](http://www.cbic.gov.in))

4.1 Considering the fact that goods may be removed through a variety of vehicles, different types of RFID OTLs, such as bolt seals (already specified by circular 36/2017-Cus) or wire - cable seal shall be used. The specifications, data elements and procedure to be used under the Regulations for Warehousing shall be as follows:

#### 4.2 Seals

(i) For containers (RFID One-Time-Bolt Seal)

As prescribed under circular 36/2017 – Customs dated 28<sup>th</sup> August 2017

(ii) For closed body vehicles (RFID Wire Cable seal)

(a) Each seal shall be a one-time-lock bearing a unique serial number and brand of the vendor in the format ABCD XXXX XXXX, where ABCD stands for the brand of the vendor and X (8 digit) is a numerical digit from 0-9.

(b) The RFID seal shall conform to ISO 17712:2013 and ISO/IEC 18000-6 Class 1 Gen 2 which is globally accepted in industrial applications and can be read with the use of UHF (i.e. 860 MHz to 960 MHz) Reader-Scanners.

(c) The manufacturer or vendor, as the case may be, shall be in possession of certifications required for conformance of the ISO standard ISO 17712:2013 namely, clauses 4, 5 and 6 (as applicable to cable-wire seals)

(d) Before commencement of sales, the vendor shall submit self-certified copies of the above certifications to the Risk Management Division (RMD).

#### 4.3 Readers

The specification of Readers to be deployed shall be as prescribed under circular 41/2017 – Customs dated 30.10.2017.

#### 4.4 Software & Application

(a) The data elements to be captured in the web-application in the case of removal goods from a customs station to a bonded warehouse shall be as follows:

- (i) IEC (Importer Exporter Code)
- (ii) Bill of Entry Number.
- (iii) Date

- (iv) RFID OTL number
  - (v) Date of sealing
  - (vi) Time of sealing
  - (vii) Container Number (where cargo is containerized or else not required)
  - (viii) Registration number of vehicle
  - (ix) Warehouse code
  - (x) Customs location code
- (b) The data elements to be captured in the web-application in the case of removal goods from a warehouse to a customs station for export shall be as follows:
- (i) IEC (Importer Exporter Code)
  - (ii) Shipping Bill Number.
  - (iii) Date
  - (iv) RFID OTL number
  - (v) Date of sealing
  - (vi) Time of sealing
  - (vii) Container Number (where cargo is containerized or else not required)
  - (viii) Registration number of vehicle
  - (ix) Customs location code
  - (x) Warehouse code
- (c) The data elements to be captured in the web-application in the case of removal goods from a warehouse to another warehouse (section 67):
- (i) IEC (Importer Exporter Code)
  - (ii) Bill of Entry No.
  - (iii) Date
  - (iv) Warehouse code (origin)
  - (v) Warehouse code (destination)
  - (vi) RFID OTL number
  - (vii) Date of sealing
  - (viii) Time of sealing
  - (ix) Container Number (where cargo is containerized or else not required)
  - (x) Registration number of vehicle

#### 4.5 Procedure

- (a) All licencees of customs bonded warehouses shall have to procure Readers for scanning of RFID OTLs at the bonded warehouse at their own cost.
- (b) The licencee shall also procure RFID OTLs from the vendors for providing the same to importer, owner, exporter or in case of private bonded warehouses for their own use. It is clarified that licencees are free to procure RFID OTLs from any one or more

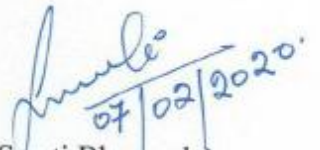


vendors.

- (c) The vendors shall be required to provide Readers to Customs locations. Readers already deployed by vendors to Ports and ICDs for RFID sealing can also be used for this procedure. Air Cargo Complexes, CFS and LCSs are also covered under this procedure for transport of bonded goods.
- (d) Any importer permitted to remove goods for deposit in a warehouse shall obtain an RFID seal from the Warehouse where the goods are to be deposited.  
**Provided** that for warehouse to warehouse transfer the owner of the goods shall procure a RFID seal from the destination warehouse.
- (e) Vendors shall ensure that the TID number is captured in their data base and warehouse code of the licensee is linked to the same at the time of sale of seals.
- (f) Vendors shall ensure that data can be uploaded from internet enabled Readers as well as desktops.
- (g) Circular No 19/2016- Cus dated 20<sup>th</sup> May 2016 prescribes that the importer shall declare the warehouse code in the Bill of Entry for warehousing. The Out of Charge officer releasing the cargo for deposit in a warehouse is advised to match the warehouse code declared in the bill of entry with that linked to the seal. This procedure shall dispense the need for securing any space availability certificates by importers.
- (h) The exporter of warehoused goods will be obligated to declare the physical serial number of the RFID OTL at the time of filing the online integrated shipping bill or in the case of manual shipping bill, before the container or cargo is dispatched from the warehouse.
- (i) In case the RFID OTL is found to be tampered at the Customs Station at the time of export, then mandatory examination would be carried out by the Customs authorities.
- (j) In case at the time of arrival of the goods at the warehouse, the RFID OTL is found to be tampered, then the licensee shall not permit unloading of the goods and shall inform the bond officer [Please refer sub-regulation 5(1) and (7) of the Warehouse Custody & Handling of Goods) Regulation, 2016 and Regulation 10(1)(ii) and 11(ii) of Manufacture and Other Operations in Warehouse (no. 2) Regulations, 2019].
- (k) Under Regulation (5) of the Warehoused Goods (Removal) Regulations 2016, and Regulation 10 of Manufacture and Other Operations in Warehouse (no. 2) Regulations, 2019, the importer or owner is required to produce an acknowledgement of the due arrival of the goods. With the introduction of the procedure contained in this circular, the “trip report” generated by scanning the RFID OTL at the destination customs station or warehouse, shall be printed and retained for records by the customs station, bond officer and licensee. This will enable discharge of the requirement of acknowledgement enjoined under the aforesaid Regulation (5) and Regulation 10 of the respective Regulations.
- (l) For the purposes of risk management, if there is any inordinate delay in the due arrival of goods, the bond officer may be alerted by the customs station or vice versa.
- (m) Where any procedure requires that goods removed from a warehouse shall move under

physical escort by customs (e.g. as prescribed by circular 32/2016 regarding Duty Free Shops), the use of RFID OTL shall not apply.

5. The Principal Commissioner of Customs /Commissioner of Customs is duly empowered to permit movement of goods without affixation of RFID OTLs, where the nature of goods or their manner of transport so warrant (e.g. Liquid Bulk Cargo transported through Pipe Lines and Over Dimensional Cargo).
6. The above procedure shall come into force with effect from 15<sup>th</sup> March, 2020.
7. Clarifications, if any, may be sought from the Board.
8. Hindi version follows.

  
(Dr. Swati Bharwala)  
OSD (Land Customs))



Circular No. 11/2020-Customs

**F.No. 450/148/2015-Cus-IV**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
\*\*\*\*\*

Dated 10<sup>th</sup> February, 2020

To

All Principal Chief Commissioners/Chief Commissioners of Customs, Customs & Central Taxes and Customs (Preventive).

All Principal Commissioners/Commissioners of Customs, Customs & Central Taxes and Customs (Preventive)

Madam / Sir,

**Sub: Implementation of PGA eSANCHIT– Paperless Processing under SWIFT-Uploading of Licenses/Permits/Certificates/Other Authorizations (LPCOs) by PGAs – reg.**

'eSANCHIT' application is successfully in operation since 01.04.2018. With the objective of further reducing physical interface between Customs/regulatory agencies and the trade and to increase the speed of clearance in both imports & exports, a facility to upload digitally signed Licenses/Permits/Certificates/Other Authorizations (LPCOs) by Participating Government Agencies (PGAs) on eSANCHIT at all ICES locations across India was introduced from 16.11.2018 vide Circular No. 44/2018-Cus. dated 13.11.2018. In this regard, kindly refer to Board's Circular No.13/2019-Cus. dated 03.06.2019, Circular No.19/2019-Cus. dated 16.07.2019 and Circular No.03/2020-Cus dated 15.01.2020. Already 47 PGAs have been enabled for uploading their LPCOs on eSANCHIT.

2. Now, 3 more PGAs with their LPCOs as detailed in the *Annexure-I* are being brought onboard eSANCHIT platform. With this, the total number of PGAs brought on Board becomes 50 as on date.

3. Since the facility to upload the LPCOs is now being fully made available to these 3 new PGAs, therefore, the beneficiaries i.e. importer/exporters/customs brokers would not be allowed to upload the previously issued LPCOs on eSANCHIT w.e.f 28.02.2020. Further, to facilitate the

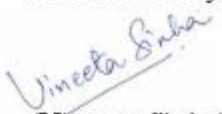
members of the trade (beneficiaries), the PGAs are required to upload the LPCOs issued by them during the last 15 days from the stated cut-off date. Any LPCOs issued on a prior date may also be uploaded by the PGAs on eSANCHIT, in order to enable the beneficiary to utilize the same.

4. It is reiterated that the PGAs will be communicating with the beneficiaries through the e-mail addresses registered in the ICEGATE. Board had also introduced simplified auto registration process in ICEGATE based on email ids already provided by them for registration under GST without the use of digital signatures for limited purposes of eSANCHIT (communication and viewing) and the IRNs will be communicated to such email ids. In this regard, kindly refer to Board's Circular No.35/2018-Cus. dated 01.10.2018 and Circular No. 14/2019-Cus. dated 03.06.2019. Since the facility of beneficiary uploading these documents through eSANCHIT will be deactivated from 28.02.2020, beneficiary registration is of utmost importance. Hence, all the formations are requested to reach out to the beneficiaries to ensure that correct email addresses are reflected in the ICEGATE. Special efforts may be taken for wide publicity in this regard.

5. All Chief Commissioners of Customs are requested to issue public notices. Feedback and queries, if any, may be sent by email to [icegatehelpdesk@icegate.gov.in](mailto:icegatehelpdesk@icegate.gov.in).

6. Any difficulties, in this regard, may be brought to the notice of the Board.

Yours sincerely,

  
(Vineeta Sinha)  
OSD (Cus-IV)



ANNEXURE - I				
Sr.No.	Document Code	Document Name	Document Description	PGA Code
1	636AQ1	Health Certificate for Livestock	Health Certificate for Livestock issued by Animal Quarantine & Certificate Services	AQCS
2	636AQ2	Health Certificate for Livestock Products	Health Certificate for Livestock Products issued by Animal Quarantine & Certificate Services	AQCS
3	911AQ1	Import Permit for Live Animal	Import Permit is issued by Animal Quarantine & Certificate Services for Import of Live Animals	AQCS
4	101CI1	Certificate of Registration for Import for Export Only	Certificate of Registration for Import for Export Only issued by Central Insecticides Board	CIB
5	101CI2	Certificate of Registration for Indigenous Manufacturer for export only	Certificate of Registration for Indigenous Manufacturer for export only issued by Central Insecticides Board	CIB
6	101CI3	Certificate of Registration for Import	Certificate of Registration for Import issued by Central Insecticides Board	CIB
7	101CI4	Certificate of Registration for Indigenous Manufacturer	Certificate of Registration for Indigenous Manufacturer issued by Central Insecticides Board	CIB
8	911CI1	Import Permit for Research Test and Trial	Import Permit for Research Test and Trial issued by Central Insecticides Board	CIB
9	911CI2	Import permit for Biocide	Import permit for Biocide issued by Central Insecticides Board	CIB
10	911CI3	Import Permit for Non-Insecticidal use	Import Permit for Non-Insecticidal use issued by Central Insecticides Board	CIB
11	911DF1	Permit for Import of Livestock Products	Permit for Import of Livestock Products issued by Department of Animal Husbandry and Dairying	DADF

Circular No. 12/2020-Customs

F. No. 394/91/2018-Commr (Inv.-Cus)  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes & Customs  
(Investigation-Customs)  
\*\*\*\*\*

New Delhi, dated 10.2.2020

To,

All Principal Chief Commissioners/ Chief Commissioners of Customs/ Customs  
(Preventive)/ Customs & Central Taxes  
The Principal Director Generals, DR/DGGI,

Sir /Madam,

**Subject: Sanction of Prosecution of Group -'A' Officers in some cases-reg.**

I am directed to draw your kind attention to various issues related to prosecution proposals against Group A officers where charges under the Prevention of Corruption Act, 1988 (No. 49 of 1988) have not been invoked.

2. The matter was examined in CBIC and it was accordingly decided that the approval of the Competent Authority for sanction of prosecution shall be obtained as under:

*In respect of the proposals emanating from the field formations of Customs [including Directorates, except DRI & DGGSTI], the Commissioner (Investigation-Customs) and the Commissioner (GST-Investigation), shall respectively process the proposals pertaining to prosecution of Group 'A' officers through the Member in charge of the Zone forwarding the prosecution proposal. In case the proposal of prosecution is received from DRI/ DGGSTI, Commissioner (Investigation- Customs) and the Commissioner (GST-Investigation) wings will route the file through Member (Investigation), CBIC.*

3. Prosecution proposals involving charges under Prevention of Corruption Act, 1988 shall be routed to Directorate General of Vigilance (DGoV).

4. Chief Commissioners/ Director Generals are hereby directed to circulate the guidelines to all the formations under their charge. Difficulties, if any, in implementation of the aforesaid guidelines may be brought to the notice of the Board.

Yours Sincerely,



(Zubair Riaz)

Commissioner (Inv. - Cus), CBIC



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

\*\*\*\*\*

**Notification No.11/2020 - Customs (N.T.)**

New Delhi, dated the 06<sup>th</sup> February, 2020  
17 Magha 1941 (SAKA)

In exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and in supersession of the notification of the Central Board of Indirect Taxes and Customs No.05/2020-CUSTOMS (N.T.), dated 16<sup>th</sup> January, 2020 except as respects things done or omitted to be done before such supersession, the Central Board of Indirect Taxes and Customs hereby determines that the rate of exchange of conversion of each of the foreign currencies specified in column (2) of each of Schedule I and Schedule II annexed hereto, into Indian currency or *vice versa*, shall, with effect from 07<sup>th</sup> February, 2020, be the rate mentioned against it in the corresponding entry in column (3) thereof, for the purpose of the said section, relating to imported and export goods.

SCHEDULE-I

Sl.No.	Foreign Currency	Rate of exchange of one unit of foreign currency equivalent to Indian rupees	
		(a)	(b)
(1)	(2)	(3)	
		(For Imported Goods)	(For Exported Goods)
1.	Australian Dollar	49.25	47.10
2.	Bahraini Dinar	195.30	183.20
3.	Canadian Dollar	54.65	52.70
4.	Chinese Yuan	10.40	10.05
5.	Danish Kroner	10.70	10.30
6.	EURO	79.90	76.90
7.	Hong Kong Dollar	9.35	9.00
8.	Kuwaiti Dinar	242.20	227.15
9.	New Zealand Dollar	47.45	45.20
10.	Norwegian Kroner	7.90	7.60

11.	Pound Sterling	94.20	90.90
12.	Qatari Riyal	20.20	18.95
13.	Saudi Arabian Riyal	19.60	18.40
14.	Singapore Dollar	52.35	50.55
15.	South African Rand	5.00	4.65
16.	Swedish Kroner	7.55	7.30
17.	Swiss Franc	74.70	71.75
18.	Turkish Lira	12.30	11.55
19.	UAE Dirham	20.05	18.80
20.	US Dollar	72.15	70.45

## SCHEDULE-II

Sl.No.	Foreign Currency	Rate of exchange of 100 units of foreign currency equivalent to Indian rupees	
(1)	(2)	(3)	
		(a)	(b)
		(For Imported Goods)	(For Export Goods)
1.	Japanese Yen	66.10	63.65
2.	Korean Won	6.20	5.85

[F.No. 468/01/2020-Cus.V]

(Jagvir Singh)

Under Secretary to the Govt. of India

TELE: 011-2309 5541



## Foreign Trade

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

Government of India  
Ministry of Commerce & Industry  
Department of Commerce  
Directorate General of Foreign Trade

Notification No. 45/2015-2020  
New Delhi, Dated: 31<sup>st</sup> January, 2020

**Subject: Incorporating Policy Condition under HSN Code 4810 of Chapter 48 of Schedule Policy I (Import Policy), ITC(HS), 2017.**

S.O. (E): In exercise of powers conferred by Section 3 of FT (D&R) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government hereby introduces a Policy Condition for items under EXIM Code 4810 of Chapter 48 of ITC (HS), 2017, Schedule – I (Import Policy).


Exim Code	Item Description	Import Policy	Policy Condition
4810 13 10	Imitation art paper	Free	Import of Stock Lot is Prohibited
4810 13 20	Art paper	Free	Import of Stock Lot is Prohibited
4810 13 30	Chrome paper or paper board	Free	Import of Stock Lot is Prohibited
4810 13 90	Other	Free	Import of Stock Lot is Prohibited
4810 14 10	Imitation art paper	Free	Import of Stock Lot is Prohibited
4810 14 20	Art paper	Free	Import of Stock Lot is Prohibited
4810 14 30	Chrome paper or paper board	Free	Import of Stock Lot is Prohibited
4810 14 90	Other	Free	Import of Stock Lot is Prohibited
4810 19 10	Imitation art paper	Free	Import of Stock Lot is Prohibited
4810 19 20	Art paper	Free	Import of Stock Lot is Prohibited
4810 19 30	Chrome paper or paper board	Free	Import of Stock Lot is Prohibited
4810 19 90	Other	Free	Import of Stock Lot is Prohibited
4810 22 00	Light-weight coated paper	Free	Import of Stock Lot is Prohibited
4810 29 00	Other	Free	Import of Stock Lot is Prohibited
4810 31 00	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less	Free	Import of Stock Lot is Prohibited
4810 32 00	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup>	Free	Import of Stock Lot is Prohibited
4810 39 10	Insulating paper	Free	Import of Stock Lot is Prohibited

*dy*

4810 39 20	Electric insulating press board	Free	Import of Stock Lot is Prohibited
4810 39 30	Insulation boards (homogenous)	Free	Import of Stock Lot is Prohibited
4810 39 90	Other	Free	Import of Stock Lot is Prohibited
4810 92 00	Multi-ply	Free	Import of Stock Lot is Prohibited
4810 99 00	Other	Free	Import of Stock Lot is Prohibited

**Effect of the Notification:** Import policy of Stock Lot under HSN Code 4810 of Chapter 48 of ITC(HS), 2017 is revised from 'Free' to 'Prohibited'.

This issues with the approval of Minister of Commerce & Industry.

  
31/1/2020

(Amit Yadav)

Director General of Foreign Trade &  
Ex- officio Addl. Secretary to the Government of India

(File No. M-5975/AM-04/PC-2(A)/Vol.II/E-5984)

**Note:** The principal notification No. 36/2015-2020, dated the 17th January, 2017 was published in the Gazette of India, Extraordinary vide number S.O. 172 (E), dated the 17th January, 2017 and amended vide notification No. 27/2015-2020, dated the 21st August, 2018 was published in the Gazette of India, Extraordinary vide number S.O. 4054 (E), dated the 21st August, 2018.



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

Government of India  
Ministry of Commerce & Industry  
Department of Commerce  
Udyog Bhawan, New Delhi

**Public Notice No. 58 /2015-2020****Dated the 29 January, 2020**

**Subject: Withdrawal of MEIS for items in the Apparel and Made-ups sector (Chapter 61, 62 and 63 of ITC HS 2017) from 07.03.2019, Amendment in the para 4.95 of the Handbook of Procedures, 2015-20 and revision of the ANF 4R for Implementation of RoSCTL Scheme**

In exercise of powers conferred under paragraphs 1.03 and 3.13 (a) and (b) of the Foreign Trade Policy (2015-2020), the Director General of Foreign Trade hereby makes the following amendments:

1. In the Appendix 3B, Table 2 of the Handbook of Procedures (HBP) applicable for MEIS, following is inserted:

“No MEIS benefits shall be available for items under chapter 61, 62 and 63 of ITC HS 2017 (apparel and made-ups sectors) for exports made with effect from 07.03.2019”.

2. The revised paragraphs 4.95 and 4.96 of the HBP are as under:

**4.95 Procedure to apply for the Scheme for Rebate of State and Central Levies and Taxes (RoSCTL) and Additional Ad hoc incentive under RoSCTL**

- a. The para 4.01 (c) of the FTP is about the RoSCTL. **The Gazette notifications of the Ministry of Textiles on the RoSCTL scheme and the Additional ad-hoc incentive under RoSCTL issued from time to time may be referred to.**
- b. An application for claiming rebate under RoSCTL and Additional Ad hoc incentive, shall be filed online, using digital signature, on DGFT website at <http://dgft.gov.in> with RA concerned in ANF4 R. The relevant shipping bills shall be linked with the on-line application by the exporter/ applicant online. There would be no requirement of linking c BRCs for applying for RoSCTL. A maximum of 50 shipping bills would be allowed to be attached in one single application by the exporter in the online module.

- c. **Separate online applications for claims under RoSCTL for shipping bills with Let Export date in the period 07.03.2019 to 31.12.2019 and with Let Export date on or after 01.01.2020 shall be made.**
- d. Facility of Split Scrips: Provisions of para 3.09 of the HBP shall apply mutatis mutandis.
- e. The Jurisdictional RA for application of the RoSCTL would be as per the para 3.06 (b) of the HBP. The applicants shall ensure that they are applying only to the concerned Jurisdictional RA, as per para 3.06 (b) of the Handbook of Procedures for getting the scrip and shall submit a declaration to that effect while applying for the scrip online. However, the limitation imposed in para 3.06 (a) regarding choosing a RA at the beginning of financial year and maintaining the same RA for all applications in that Financial year shall not apply.
- f. Choice of Port of Registration for RoSCTL Scrips: While making an online application
  - i. Shipments from EDI Ports and Non-EDI Ports cannot be clubbed in one application.
  - ii. The applicant can chose the Port of registration for EDI enabled ports from any one of the ports from where export is made.
  - iii. In case of exports through non-EDI port, the port of registration shall be the relevant non-EDI port of exports. Accordingly, separate application shall be filed for each non-EDI port
- g. **For applications in the period 07.03.2019 to 31.12.2019, the DGFT online system shall electronically populate the entitlement per shipping bill including the additional ad-hoc incentive and reduce/adjust MEIS wherever already granted.**
- h. **After system based approval of the final entitlement, scrips will be issued by RAs, in a paperless mode. However, RAs shall scrutinize 2% percent of issued RoSCTL applications, under a Risk Management System (RMS), every week. The RMS cases will be randomly generated by the DGFT system online.**
- i. Registration of Scrips: Port of Registration of Scrips issued under RoSCTL would be as follows:
  - i. Duty Credit Scrip (including splits) shall be issued with a single port of registration which shall be any one of the EDI ports from where export is made. In case of shipments from Non EDI ports, the Duty Credit Scrip (including splits) under RoSCTL shall be issued with a single port of registration which shall be the port of export.
  - ii. Duty credit scrip needs to be registered at the port mentioned on the scrip. This is to be done prior to allowing usage of duty credit. Once registered at EDI port, scrip can be automatically used at any EDI port for import and at any manual port under Telegraphic Release Advise (TRA) procedure.
  - iii. In case port of registration is a manual port, TRA shall be required for imports at any other port.





- j. **Validity period and Revalidation:** Duty Credit Scrip shall be valid for a period of 24 months from the date of issue and must be valid on the date on which actual debit of duty is made. Revalidation of Duty Credit Scrip shall not be permitted unless covered under paragraph 2.20(c) of HBP.
- k. **Last date of filing of application for Duty Credit Scrips: The applications for shipping bills**
- a. **For shipping bills with LEO date from 07.03.2019 to 31.12.2019, the last date for filing online claims will be 30.06.2020.**
  - b. **For shipping bills with LEO date on or after 01.01.2020, the last date for filing online applications will be within one year from the date of LEO.**
- After these deadlines, no application can be filed and the shipping bills would be time barred. There is no provision of late cut under RoSCTL.**
- l. **Processing of Non EDI Shipping bills at RA:** In case of Non EDI shipping bills concerned RA shall verify the details entered by the exporter from the original shipping bills before grant of scrip.
- m. A duplicate scrip may be issued under the RoSCTL, under the provisions of the para 2.24 of the Handbook of Procedures 2015-20.
- n. All exporters are eligible for making a claim under the RoSCTL, except the entities/IEC which are in the Denied Entity List of the DGFT.

#### **4.96 Recovery Mechanism**

- a. The record of shipping bills and other documents related to export, is required to be maintained by the applicant for a period of 3 years from the date of issuance of scrip for post issue scrutiny and recovery purposes. Licensing Authority may call such documents in original at anytime within 3years. In case the applicant fails to submit the original documents on demand by Licensing Authority, the applicant shall be liable to refund the rebate granted along with interest at the rate prescribed under Section 28AA of Customs Act, 1962, from the date of issuance of scrip.
- b. Also, there can be instances, where based on the application of the exporter, amount more than the eligible amount has been issued under RoSCTL, **while adjusting for MEIS or otherwise.** In such cases, concerned RA will examine the relevant scrip's electronic records and in case, an excess claim/ excess disbursement is noted by the RA, the applicant shall refund the excess claim with interest as prescribed in paragraph 3.19 of FTP.



- c. In case the applicant fails to refund the excess claim as stipulated above or does not respond to any communication by RA within 30 days of receipt of such communication, RA will initiate action as per FT (D&R) Act, 1992 and Rules.
- d. The rebate allowed is subject to the receipt of sale proceeds within time allowed under the Foreign Exchange Management Act, 1999 failing which such rebate shall be deemed never to have been allowed. Action under the FT (D&R) Act, 1992 may be taken by the Regional Authorities for repayment of erroneous or excess paid RoSCTL. Further, the exporter is required to return any over-payment of rebate issued through the scrips arising from miscalculation. Where-ever recovery of such excess paid is due, interest shall also be paid by exporter at the rate of fifteen percent per annum calculated from the date of debit of the scrip till the date of repayment. In case the exporter returns the un-utilized scrips, no interest will be charged, however, penalty may be imposed under an Adjudication order on the grounds of mis-declaration or fraudulent practice.

3. The ANF 4 R is revised, and is at Annexure to this Public Notice.

4. The following para is added in the chapter 3 of HBP:

“3.01 (l) The excess/undue claims paid to the exporters under MEIS, for exports with Let Export date between the period 07.03.2019 to 31.12.2019, relating to apparel and made-ups (chapter 61, 62 and 63) will be suitably adjusted against RoSCTL and recoveries made, wherever due.”

**Effect of this Public Notice:** Based on notifications for Scheme for Rebate of State and Central Taxes and Levies (RoSTCL) by the Ministry of Textiles procedure in paragraphs 4.95 and 4.96 has been revised and Aayat Niryat Form (ANF 4R) has been revised. On account of introduction of RoSCTL, MEIS for items of the apparel and made-ups sector (chapter 61, 62 and 63) for exports made w.e.f. 07.03.2019 stands withdrawn.



(Amit Yadav)

Director General of Foreign Trade

Ex-Officio Additional Secretary to the Government of India

Email: dgft@nic.in

(Issued from File no. 01/61/180/360/AM19/PC-3/Part - 2)

Annexure to the Public Notice No. Dated January, 2020

**ANF- 4 R**

Application Form to Apply for the Scheme for Rebate of State and Central Taxes and Levies (RoSCTL) as notified in the para 4.95 and 4.96 of the Handbook of Procedures 2015-20)

**Guidelines for Applicants**

1. Kindly refer to Paras 4.95 and 4.96 of the HBP 2015-20 and Gazette Notifications published by the Ministry of Textiles on the ROSCTL, and declarations in the ANF 4R before applying.
2. Please note that based on Let Export date separate applications are required to be filed for shipping bills in the period 07.03.2019 to 31.12.2019 and for shipping bills from 01.01.2020.
3. The online E com module would auto-calculate the RoSCTL entitlement based on the rates/caps/ additional ad-hoc incentive notified by the Ministry of Textiles' Gazette Notifications as amended from time to time, after suitably adjusting for MEIS already issued for shipping bills in the period 07.03.2019 to 31.12.2019
4. Applicant is required to select/feed the details of one shipping bill at a time. A maximum of 50 shipping bills can be selected for rebate in one application

**Part A**

1.	Applicant Details:										
i	IEC No.										
ii	Name of the IEC										
iii	Address										
iv	Telephone No										
v	Valid / Active Email ID										

*Jy*

**Part B**

## 2. Application Details:

- i. Export Licensing Year (pl. specify the year in which export has been made, based on Let export date (Para 9.12 of HBP);
- ii. Date of filing of Application;
- iii. Port of Export for this Application:

3. Shipping Bill Details: The Eligible Shipping Bills would be available in the shipping bill repository online. The Exporters are required to select the shipping bills and build their application. There is no requirement for filling the details for EDI shipping bills.

4. Number of Split Certificates required (in multiples of Rs 5 lakhs each):

5. Port of Registration for the purpose of imports.(The port of registration shall be one of the ports from which exports have taken place)

## 6. Declaration / Undertaking

1	<p>I/We hereby certify that :</p> <p>A. the entity for whom the application has been made have <b>not been penalized/ have been penalized</b> (choose as applicable) under any of the following Acts (as amended from time to time):</p> <ol style="list-style-type: none"> <li>(i) The Customs Act, 1962,</li> <li>(ii) The Central Excise Act 1944,</li> <li>(iii) Foreign Trade (Development &amp; Regulation) Act 1992,</li> <li>(iv) The Foreign Exchange Management Act,1999; and</li> <li>(v) The Conservation of Foreign Exchange, Prevention of Smuggling Activities Act, 1974</li> </ol> <p>B. none of the Directors / Partners / Proprietor / Karta / Trustees of the company /firm /HUF/Trust, (as the case may be), is/are a Director(s) / Partner(s) / Proprietor / Karta / Trustee in any other Company/ firm / entity which is on the Denied Entity List (DEL) of DGFT;</p> <p>C. neither the Registered Office of the company / Head Office of the firm / nor any of its Branch Office(s)/ Unit(s)/ Division(s) has been declared a defaulter and has otherwise been made ineligible for undertaking import / export under any of the provisions of the Policy;</p>
2	I/We undertake to abide by the provisions of the Foreign Trade (Development and Regulation) Act, 1992, as amended from time to time, the Rules and Orders framed there under, the Foreign Trade Policy, the Handbook of Procedures
3	I/We hereby certify that that particulars and statements made in this application are true and correct and nothing has been concealed or held therefrom. I/We fully understand that any information





	furnished in the application if found incorrect or false will render me/us liable for any penal action or other consequences as may be prescribed in law or otherwise warranted.
4	I have gone through the para 3.06 (b) of the HBP 2015-20 and am submitting this instant ROSCTL application to my jurisdictional Regional Authority as per Appendix 1A
5	I hereby certify that I am authorized to verify and sign this declaration as per Paragraph 9.06 of the Foreign Trade Policy.
6	I hereby declare that I have read the provisions of the para 4.96 of the HBP 2015-20 regarding the Recovery Mechanism and I declare that none of the consignment in respect of which claim is filed in this application has been subsequently returned. In case it is returned in future, I undertake to refund the rebate granted with interest rates as prescribed under section 28AA of Customs Act, 1962. I also declare that I have not claimed and shall not claim credit/rebate/refund/re-imbusement of the specified levies and taxes under any other mechanism from State Government/ Central Government.
7	I hereby declare that this application does not contain any exports in contravention provisions as specified in the Ministry of Textiles Gazette Notifications on ROSCTL in this regard.
8	I agree that RoSCTL claim against the shipping bills in this application will be granted after making suitable adjustments for MEIS benefits already taken on these export shipments, wherever applicable, as per the Ministry of Textiles Notification dated 14.01.2020, F. No. 14/26/2016-IT/VOL II available at egazette.nic for exports shipments between 07.03.2019 and 31.07.2019.
9	In case, any undue/ excess RoSCTL amount is granted to me, I undertake to refund the amount in cash with interest at the rate prescribed under section 28AA of Customs Act, 1962, from the date of such scrip as and when advised by the RA/ suo-motu . In case I am not able to refund the excess / undue amount disbursed under RoSCTL or am not able to submit adequate documentary evidence substantiating RoSCTL claims before the concerned authorities/RA , I know that I may be liable to penal action under FT(D&R) Act.

1. **Tick the box as acceptance of declaration/ undertaking and submit**

Signature of the Applicant	To be Digitally Submitted in the E com module with the help of a Digital Signature
----------------------------	--

*ly*

## Seminars & Workshops

**Hurry Up! Send your nominations. For more details, click on the event name.**

**Click to register online!!**

To receive information about activities and events @ MCCIA,

**Click here to update your contact details**

<p>March 11, 2020</p> <p>10:00:AM - 05:00:PM</p>	<p><a href="#"><u>A half day Workshop SCIENCE OF PSYCHOMETRICS</u></a></p> <p>Human resource is one of the important functions in any organization. And Hiring &amp; Talent Management is the most challenging job. Behavior of an Individual is often hidden behind how one projects his/her personality. In Latin, Persona means mask. To Unveil this mask HR Managers, need to have tools to know the exact behavior of the individual. These tools known to the industry as Psychometric assessment.</p>	<p>Open To All</p> <p><a href="#"><u>Register Online</u></a></p>
<p>March 13, 2020</p> <p>10:00:AM - 05:00:PM</p>	<p><a href="#"><u>PERFORMANCE MANAGEMENT- KEY TO A SUCCESSFUL &amp; PROGRESSIVE ORGANISATION On 13th March 2020</u></a></p> <p>What better time do we have to give them a patient hearing that when its Appraisal time. So the question is "Are we analysing their Performance Correctly?", and for this "do we have the method in place" and to have the right method in place "have we identified their KPI" &amp; last but not the least "Are we tracking all the key parameters?"</p>	<p>On Payment</p> <p><a href="#"><u>Register Online</u></a></p>
<p>March 20, 2020</p> <p>10:00:AM - 04:30:PM</p>	<p><a href="#"><u>Celebrate International Women's Day with us!</u></a></p> <ul style="list-style-type: none"> <li>• Key note address by Chief Guest</li> <li>• Business Communication can take you ahead in the Journey</li> <li>• Marketing tips for successful business</li> <li>• Speed networking session</li> <li>• Government Schemes for Women entrepreneurs</li> </ul>	<p>On Payment</p> <p><a href="#"><u>Register Online</u></a></p>