



सीमा शुल्क आयुक्त कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS
अन्तदेशीय कंटेनर डिपो पटपड़गंज एवं अन्य आई. सी. डी. - ११००९६
PATPARGANJ & OTHER ICDs, DELHI-110096

PUBLIC NOTICE NO. 04/2016

**ADVISORY ON INTRODUCTION OF SPECIAL ADVANCED
AUTHORISATION SCHEME.**

Attention of Importers/Exporters/Trade/CBs is invited to CBEC Board Circular No.037/2016-Cus dt. 13th August 2016 on introduction of Special Advanced Authorisation Scheme in combination with AIR drawback under para 4.04A of FTP 2015-20.

2. To give effect to this scheme, the Notification No. 45/2016-Customs dated 13th August, 2016 has been issued providing exemption to fabrics (including interlining) from import duty subject to conditions specified therein. Further, Notification No. 110/2016- Customs (NT) dated 13th August, 2016 has been issued providing, subject to specified conditions, the alternative All Industry Rates (AIRs) of drawback in the Drawback Schedule for the exports made against the Special Advance Authorisation in discharge of export obligations in terms of Notification No. 45/2016-Customs dated 13th August, 2016. These notifications may be downloaded from cbec.gov.in.

3. It is to be noted that while the Special Advance Authorisation would continue to be **issued under scheme code 03 which may be used for import.** The same scheme code be used if the SB is to be used only against discharge of Advance Authorisation. However, to utilize in combination of other schemes such as AIR drawback, EPCG during export, two more new export scheme codes have been introduced in ICES.

4. **Scheme code 62 (Drawback & Spl AA(Para 4.04A of FTP)):**

Exporters availing AIR Drawback along with Special Advance Authorisation under 4.04A (045/2016), needs to declare export scheme code as 62 in their shipping bill. Advance Authorisation details may be entered in relevant DEEC table. The drawback declaration would be as follows:

4b. Provisional drawback on brand rate under scheme code 62:

For exporters exercising option to claim Brand Rate of duty drawback in terms of rule 7 of the Drawback Rules 1995 with the Special Advance Authorization, the procedure in Annexure 1 with Circular No. 29/2015-Cus dated 16.11.2015 has relevance. However, the exporter shall have to declare the figure '9807' as identifier (in the shipping bill under the Drawback details) followed by the tariff item number of the goods as shown in column (1) of the Schedule and followed by the character 'D'. Based on this, the shipping bill shall be processed for payment of provisional drawback amount equivalent to the Customs portion of these alternative AIRs.

5. Scheme Code 63 (EPCG, Drawback & Special AA(4.04A)):

All the procedure stated above, would hold good. Additionally Exporter would be able to use it for discharge of EPCG in this shipping bill. Above changes would be effective from 1st September, 2016.

6 All the Trade Associations /Chamber of Commerce/ Members of Regional Advisory Committees and Customs House Agents' Association are requested to publicize the contents of this Public Notice among their members/ constituents. Difficulties, if any, may be brought to the notice of the undersigned or DGoS (nsm.ices@icegate.gov.in).

B. B. Gupta
(B. B. Gupta)

Commissioner of Customs
ICD, Patparganj

C. No. VIII/6/ICD/PPG/Tech/P.N./392/2016/

Dated:

Copy forwarded to:-

1. The Chief Commissioner of Customs (Delhi Zone), New Custom House, New Delhi-110037.
2. The Principal Commissioner of Customs, ICD, TKD (Import), New Delhi.
3. The Principal Commissioner of Customs, ACC (Import), New Custom House, New Delhi.
4. The Commissioner of Customs, ICD, TKD, (Export), New Delhi,
5. The Commissioner of Customs, ACC (Export), New Custom House, New Delhi,
6. The Commissioner of Customs (General), New Custom House, New Delhi,

- 7 The Commissioner of Customs (General), New Custom House, New Delhi,
- 8 The Commissioner of Customs (Preventive), New Custom House, New Delhi,
- 9 The Additional Commissioner of Customs, ICD, PPG, Delhi.
- 10 The Joint Commissioner of Customs, ICD, PPG, Delhi.
- 11 The Deputy / Assistant Commissioner of Customs,
ICD, PPG (Import/Export, Group, SIIB)
ICD: BBG,
ICD, Piyala:
ICD: Concor, Faridabad,
ICD, Garhi Harsaru,
ICD: Patli,
ICD: Rewari,
ICD: Sonapat,
ICD: Panipat,
ICD: Pali
- 12 The Director General, Directorate General Of Systems & Data
Management, 4th &5th Floor, Samart Hotel, Chankyapuri, New Delhi-
110021
- 13 The President, Delhi Customs Clearing Agents Association, 260-61, Anarkali Bazar,
Jhandewalan Extension, DDA Shopping Complex, New Delhi-55.
- 14 Notice Board,
- 15 Guard File.

[Handwritten Signature]
14/9/15

Deputy Commissioner (Tech.)
ICD PPG