Subject: Duty payment through various duty credit scrips issued under Chapter 3 of FTP-regarding.

Kind attention of the Importers/Customs House Agents/Customs Brokers/members in the jurisdiction of ICD, Tughlakabad (Import) is invited to various Public Notice/instruction issued on the above mentioned subject.

2. The Appraising Group 7H deals with such bills of entry, wherein the duty is to be paid through “duty credit scrips issued under Chapter 3 of Foreign Trade Policy. With effect from 01.04.2018, this appraising Group is functional under the Import Commissionerate of ICD, Tughlakabad as against Export Commissionerate earlier.

3. It has been noticed that such duty credit scrips are being used in piece meal manner despite the higher duty liability in the Bill of Entry and duty credit available in the said scrips. Moreover, it has also been noticed that some importers declare their intention to use such scrips while filing bill of entry but subsequently, they insist for removal/partial removal of the said scrips at assessment stage.

4. In this regard, in order to reduce such aberrations / manipulations, which affect the normal working and delays the verification of assessment, it has been decided that:

i) Once importer declares the intention to use Duty Credit Scrip, during filing of Bill of Entry, he will not be allowed to change that option at assessment stage.

ii) If the duty payable as per the Bills of Entry is more than whole amount available in the scrip/s, then whole amount available in the scrip/s needs to be used for payment of duty.

iii) If the duty payable as per Bill of Entry is less than the credit amount available in scrip/s, then total duty amount needs to be paid by using scrip/s.
5. The aforesaid provisions are subject to policy conditions regarding importability provisions under the duty credit scrips.

6. Difficulties, if any, in implementation of this Public Notice may be brought to the notice of the Additional Commissioner (Technical), ICD, Tughlakabad (Import) Commissionerate, at the email id:- commrtkdimp-cusdel@nic.in.

7. Action to be taken in terms of decisions taken in this Public Notice should be considered as standing order for the purpose of officers and staff.

(Rajesh Nandan Srivastava)
Commissioner of Customs (Import)

Copy to:-
1. The Chief Commissioner of Customs, CCCU (DZ), NCH, New Delhi for information.
2. The Commissioner of Customs, ICD PPG, New Delhi.
3. The Commissioner of Customs, ACC (Import) N.C.H, New Delhi
4. PA to Commissioner of Customs (Import), ICD, TKD, New Delhi.
5. All Additional /Joint Commissioners of Customs, Import Commissionerate, ICD Tughlakabad, New Delhi.
6. All Deputy/Assistant Commissioner of Customs, Groups I, II, III, IV, V, VI, VII, Other than Group 7H, Import Shed, SIIB, Import Commissionerate, ICD Tughlakabad, New Delhi
9. Guard File.

[Signature]
Assistant Commissioner (Technical)