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**OFFICE OF THE COMMISSIONER OF CUSTOMS,  
AIR CARGO EXPORT, NEW CUSTOM HOUSE, NEW DELHI**

F. No. VIII(12)CRU/ACE/SIIB/Misc/135/2010 ~~02/08/10~~ Dated: -03.08.2010

**STANDING ORDER NO. 06/2010**

**Sub: - First time merchant exporters - verification of documents - Reg.**

Attention of all officers in the jurisdiction of Air Cargo Exports, New Delhi is invited to the Standing Order No. 01/2010 dated 02.03.2010 issued by this office regarding verification of documents to be submitted by the merchant exporters for export of goods for the first time from this port. The standing order had prescribed that any three of the following documents shall be submitted by the first time merchant exporter:

- (i) Copy of VAT / Sales Tax Registration / Exemption certificate of the merchant exporter.
- (ii) A certificate from the Bank with whom the Bank Account is being maintained for the purpose of remittance of foreign exchange to the effect that account is being maintained satisfactorily.
- (iii) Where the bank account is less than 3 months old, details of other bank account held by the exporter.
- (iv) Details of past exports made from other ports if any.
- (v) Balance sheet of the previous year.
- (vi) Copy of the last Income Tax Return / VAT or Sales Tax Return filed.

It has been noticed that problems are being faced by new firms in producing these documents. Accordingly it has been decided to include the following in the list of documents to be produced by first time exporters:

1. For manufacturer exporter, the copy of Central Excise registration certificate.
2. Income Tax returns for 3 years of at least one of proprietor / partner / director.

Further even if the exporter is unable to produce any 3 of above listed documents, the export shall be allowed after examination and approval by SIIB.

**Commissioner of Customs (Exports)  
Air Cargo Export**

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