



सीमा शुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE AND SERVICE TAX

हैदराबाद - I आयुक्तालय : HYDERABAD I COMMISSIONERATE
KENDRIYA SHULK BHAVAN : L.B.STADIUM ROAD :: BASHEERBAGH : HYDERABAD-500 004

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☎ - 040-23212072 (Telefax)

STANDING ORDER No.05/2012
General No.05/2012

Date: 27.09.2012

Sub:- Verification mechanism and monitoring of export obligation under duty exemption/reward schemes- Reg.

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A Copy of Board's Circular No. 25/2012-Cus dated 06.09.2012 issued from File No. F.No.603/03/2011-DBK, on the above subject is communicated herewith for information, guidance and necessary action.

02. Contents of the communication may be noted for strict compliance and brought to the notice of all the concerned officers.

N. Padmasri
(एन पद्मश्री N.PADMASRI) 27-9-12

अपर आयुक्त (तक.)

ADDITIONAL COMMISSIONER (Tech.,)

OK

As per Distribution List – II

Issued from File C.No.IV/16/22/2012-Tech.II/Hyd.I

27/9/12
5/10/12



11/9/2012

F. No. 603/03/2011-DBK
 Government of India
 Ministry of Finance
 Department of Revenue
 Drawback Division

New Delhi Dated: 6th September, 2012

o
 II Chief Commissioners of Customs/ Central Excise/ Central Excise & Customs,
 II Commissioners of Customs/ Central Excise/ Central Excise & Customs,
 II Director General of CBEC,
 Chief Departmental Representatives of CESTAT

Sir/Madam,

**Sub: Verification mechanism and monitoring of export obligation under duty exemption/
 reward Schemes- reg.**

Reference is invited to Board's Circular No. 5/2010-Cus dated 16.03.2010. Para 2(c) of the Circular provides that Customs authorities cause random address verification [for some of the authorizations issued under EPCG/ DFIA/ Advance Authorization schemes registered at their port to check correctness of address shown in the authorization] preferably through jurisdictional Central Excise authorities, during validity of the authorization. As far as the EPCG Scheme is concerned, the provision in Para 2(c) of the Circular is in addition to ensuring submission of Installation Certificates (ICs) for capital goods imported and randomly checking correctness of ICs through Central Excise authorities, when the ICs have been issued by other than Central Excise authorities. The Commissioners would be ensuring that above requirements are followed.

The C&AG of India in Audit Report No. 22 of 2011-12 observed that authentication of licensee premises is an important check which makes it possible to verify at any time that imported goods are stalled and operated at the declared location. In this connection the Audit has noted that utility bills containing the address can also be used for checks relating to installation and operation of the imported Capital goods.

Keeping the foregoing in view, Board has decided to prescribe that when address verifications or Installation Certificate verifications are requested by the Customs authorities in respect of EPCG authorizations, the Central Excise authorities should include, in their verification, a check of the electrical utility bills (containing the address) as one of the means enabling verification of installation/ operation/ licensee premises.

This Circular may be brought to the notice of all concerned by way of issuing standing order/ instructions/trade notice.

Yours faithfully,

(Ashok Kumar Pandey)
 STO (Drawback)