



सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX
हैदराबाद 1 आयुक्तालय HYDERABAD-1 COMMISSIONERATE

केंद्रीय शुल्क भवन, एल बी स्टेडियम रोड, बशीर बाग, हैदराबाद-500 004
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व्यापार सुविधा सं. TRADE FACILITY No.09/2012

दिनांक Date : 07.09.2012

सामान्य सं. General No.07/2012

विषय :- सीबीईसी के अंतर्गत क्षेत्र रचनाओं को निर्देश - संबन्धित
Sub:- Instructions to the field formations under CBEC -- Reg.

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उपरोक्त विषय पर F.No.603/03/2011-DBK, दिनांक 06.09.2012 की एक प्रतिलिपि सूचनार्थ मार्गदर्शन व आवश्यक कार्यवाही हेतु संप्रेषित है ।

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

02. सम्प्रेषण की विषय-वस्तु को सख्त अनुपालन के लिए सभी संबंधितों की जानकारी में लाया जाए ।

Contents of the communication may be brought to the notice of all concerned.

N. Padmasri
27.9.12
(एन पद्मश्री N.PADMASRI)

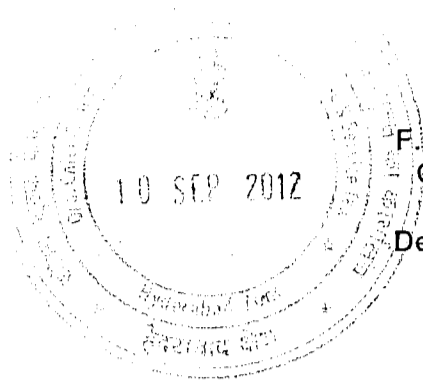
अपर आयुक्त (तक.)

o/c

ADDITIONAL COMMISSIONER (Tech.,)

प्रति To : वितरण सूची-I के अनुसार As per Distribution List-I
(फाइल सं.C.No.IV/16/58/2012-C.Ex.,Tech.II/Hyd.Iसे जारी)
(Issued from file C.No.IV/16/58/2012-C.Ex.,Tech.II/Hyd.I)

Saloni
5/11/12



11/9/2012

Circular No. 25/2012-Cus

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



New Delhi Dated: 6th September, 2012

- o
All Chief Commissioners of Customs/ Central Excise/ Central Excise & Customs,
All Commissioners of Customs/ Central Excise/ Central Excise & Customs,
All 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.

2. 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 installed 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.

3. 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 periodical utility bills (containing the address) as one of the means enabling verification of installation/ operation/ licensee premises.

4. 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)

11/9