



भारत सरकार GOVERNMENT OF INDIA  
वित्त मंत्रालय MINISTRY OF FINANCE  
राजस्व विभाग DEPARTMENT OF REVENUE

सीमा शुल्क आयुक्त का कार्यालय OFFICE OF THE COMMISSIONER OF CUSTOMS  
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F.No. S/99-276/2017-Advance License (APPG)

Date : 15/11/2017

### **PUBLIC NOTICE NO - 23/2017**

Subject: Procedure and documents required for cancellation/redemption of BOND/LUT/BG executed with Customs in Advance Authorization Licenses cases - Reg.

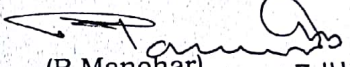
1. Attention of all the Importers/Exporters/CHAs and all concerned is invited to Board Circular No 5/2010, Board Instruction F. No. 609/119/2010-DBK dated 18 January 2011, Board Instruction F. No. 605/71/2015-DBK dated 02 December 2015, Public Notice No 11/2011 issued by Jawaharlal Nehru Custom House, Mumbai. The following clarifications are made to further streamline the procedure of verification and cancellation of Advance Authorisation Licenses -
2. As per Para 4.47 of the Handbook of Procedures Vol. (2014-2019), in case Authorisation holder imports / procures inputs first and exports later, the Authorisation holder shall submit online application in ANF-4F as in Handbook of Procedures Vol. (2014-2019) Para 4.47 (a) (i). In such cases, if EO has been fulfilled, the Regional Authority may issue EODC / Redemption Certificate to Authorisation holder and forward a copy to the Customs authority at the port of registration of Authorisation indicating the same details of proof of fulfilment of EO as stated in Handbook of Procedures Vol. (2014-2019) Para 4.47 (a) evidencing fulfilment of Export Obligation.
3. All exporters are requested to submit the documents as per the Annexure-A for cancellation/redemption of BOND/LUT/BG against Advance Authorisation Licenses. All the original EODCs received from DGFT/submitted by exporter during a month at Advance Authorisation License Section will be registered sequentially.
4. There are two types of EODC's issued by DGFT against Advance Authorisation Licenses. One type bears the requirement that Customs Authority shall verify the details of export from their records. Another type does not bear any such requirement.
5. Wherever the EODC issued by DGFT bear the requirement that the Customs department should carry out verification, then such verification shall be done as per the existing procedure as modified in this order.
6. In case EODCs issued by DGFT do not bear the requirement of verification of exports by Customs, the EODC shall be accepted unless there is an intelligence suggesting misuses or for cases given in Para 7. However it may be ensured that documents as per the Annexure-A should have submitted by the License holder.

7. In case EODCs issued by DGFT do not bear the requirement of verification of exports by Customs, the Advance License Section, however, may select the 5% cases for verification of Export as per the Instructions in Board F.No. 605-71-2015-DBK dated 2<sup>nd</sup> December 2015.

8. In cases selected in Para 5 and Para 7, Intimation would be sent by Advance License Section to License holder to produce the required documents as per Annexure-B to Advance License Section for verification and consequent cancellation/redemption of BOND/LUT/BG.

9. In the cases where the EODC/Redemption letter is issued before the expiry of the validity of the Licence/Advance Authorisation, on the basis of proportionate import and export, then the said Licence/Advance Authorisation shall be blocked for further import in the EDI system.

10. Any difficulty faced by the Trade in implementing the above may be brought to the notice of the undersigned immediately.

  
(R Manohar) 15-11-17  
Commissioner of Customs  
Custom House  
Marmagoa

Copy for information to:

- A. The Additional Commissioner of Customs, Custom House, Marmagoa.
- B. All Assistant Commissioner of Customs, Custom House, Marmagoa.
- C. All concerned officers
- D. Notice Board

**ANNEXURE - A**

EODC/Redemption letter/ No Bond certificate with export details issued by DGFT which does not bear the requirement that the Customs Department should carry out verification of the details of export from their records or the cases which are not selected by Customs for random verification, the licence holder shall furnish the following documents:

1. Original Licence along with all amendment sheets including invalidation letter/ARO, if any, issued by the licensing authority. In cases where Original Licence is retained by DGFT, document showing endorsement of DGFT about retention of Original Licence.
2. Original EODC/Redemption letter/No Bond certificate issued by DGFT.
3. Letter regarding details of Export issued by DGFT.
4. Customs may also demand any other document as deemed proper.

**ANNEXURE - B**

EODC/Redemption letter with export details issued by DGFT which bear the requirement that the Customs Department should carry out verification of the details of export from their records or the cases selected by Customs for random verification, the licence holder shall furnish the following documents:

- A. In case of physical export under EDI/Manual Shipping Bills.
  1. Original Licence along with all amendment sheets including invalidation letter/ARO, if any, issued by the licensing authority. In cases where Original Licence is retained by DGFT, document showing endorsement of DGFT about retention of Original Licence.
  2. Original EODC/Redemption letter/No Bond certificate issued by DGFT.
  3. Letter regarding details of Export issued by DGFT.
  4. Statement of import and export against the licence as submitted to DGFT in ANF 4F.
  5. ARE-1/ARE-2, wherever necessary.
  6. B/L or Mate receipt copy
  7. Copy of the EP copy of Shipping Bills.
  8. Bank Realization Certificates from bank.
  9. Customs may also demand any other document as deemed proper.
  
- B. In case of Deemed Export besides the documents as above at A, the following documents will also be required:
  1. A copy of the invoice or a statement of invoices duly signed by the unit receiving the material and their jurisdictional excise authorities certifying the item of supply, its quantity, value and date of such supply.

However in case of supply of items which are non-excisable or supply of excisable items to a unit producing non excisable product(s), a project authority certificate (PAC) certifying quantity, value and date of supply would be acceptable in lieu of excise certification.

However, in respect of supplies to EOU/EHTP/ STP/ BTP, a copy of CT3/ARE3 duly signed by the jurisdictional GST authorities certifying the item of supply, its quantity, value and date of such supply can be furnished in lieu of the excise attested invoice (s) or statement of invoices as given above.

However in case of supply of the product by the Intermediate supplier to the port directly for export by the ultimate exporter (holder of Advance Authorisation or DFIA) in terms of paragraph 4.13 of HBP v1, copy of the shipping bill with the name of domestic supplier as Intermediate supplier endorsed on it along with the file No. / Authorisation No. of the ultimate exporter and the intermediate supplier shall be required to be furnished.

2. Payment certificate from the project authority. In the case of Advance Authorisation for Intermediate Supplies/ deemed exports, supplies to the EOUs/ EHTPs/STPs/ BTPs, documentary evidence from the bank substantiating the realization of proceeds from the Authorisation holder or EOUs/EHTPs/STPs/ BTPs, as the case may be, through the normal banking channel. Confirmed irrevocable inland letter of credit or inland bill of exchange unconditionally Availed / Co Accepted/ Guaranteed by a bank and the same is confirmed by the exporters bank and certified by the bank. For status holders, irrevocable inland letter of credit would suffice.
3. Customs may also demand any other document as deemed proper.

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