

EXPORT PROMOTION COUNCIL FOR EOUs & SEZs

Ministry of Commerce & Industry, Government of India

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EPCES CIRCULAR NO. 205 DATED 25-5-2015

Sub :Issuance of corresponding notification by Department of Revenue for implementation of changes made in [FTP 2015-2020](#)

Department of Revenue, Ministry of Finance has issued Customs Notification Nos 33 & 34 dated 15.5.2015 and 25.5.2015 respectively and Central Excise Notification Nos 28/2015 and 30/2015 dated 15.5.2015 and 25.5.2015 respectively, implementing certain changes made in EOU Scheme through Foreign Trade Policy, 2015-2020.

Notification No. 33/2015-Customs dated 15/5/2015 amended the Notification No. 52/2003-Customs, dated the 31st March,2003 as under:-

- (a) at the end of sub-para (4b), the following shall be added, namely:-
“such transferred goods may also be returned by the second unit to the original unit in case of rejection without payment of duty.”;
- (b) after sub-para (4b), the following sub-para shall be inserted namely :-
“(4ba) In respect of a group of EOUs or EHTPs or STPs as the case may be, BTP units which source inputs centrally in order to obtain bulk discount and, or, reduce cost of transportation and other logistics cost and, or, to maintain effective supply chain, inter unit transfer of goods and services may be permitted on a case-to-case basis by the Unit Approval Committee. In case inputs so sourced are imported and then transferred to another unit, then value of the goods so transferred shall be taken as inflow for the unit transferring these goods and as outflow for the unit receiving these goods , for the purpose of calculation of NFE.”;
- (c) at the end of sub-paragraph (12), the following shall be added, namely :-
“The said officer subject to the approval of the Commissioner of Customs or Commissioner of Central Excise, as the case may be, may also allow sharing of infrastructural facilities among EOUs in accordance with and subject to the terms and conditions specified in para6.12(g) of Foreign Trade Policy 2015-2020.”;
- (d) after sub-para (12), the following sub-para shall be added, namely :-

“(12a) An EOU which intends to set up warehousing facilities outside the EOU premises and outside the jurisdiction of Development Commissioner, at a place near to the port of export, to reduce lead time for delivery of goods overseas and to address unpredictability of supply orders, is permitted to do so subject to the provisions of notification No. 46/2001-CE (N.T.) dated, the 26th June, 2001 as amended from time to time.”;

Notification No. 34/2015-Customs dated 25/5/2015 amended the Notification No. 52/2003-Customs, dated the 31st March,2003 as under:-

In the said notification,-

(a) in the opening paragraph,-

- (i) in condition (3), in clause (d), in sub-clause (I), for items (i) and (ii), the following items shall be substituted, namely:-

“(i) in the case of capital goods, such goods are not proved to the satisfaction of the said officer to have been installed or otherwise used within the unit, within the period of validity of the Letter of Permission (LoP);

(ii) in the case of goods other than capital goods, such goods as are not proved to the satisfaction of the said officer to have been used in connection with the production or packaging of goods for export out of India or cleared for home consumption within the period of validity of the Letter of Permission (LoP);”;

(ii) for condition (8), the following condition shall be substituted, namely:-

“(8) Subject to the satisfaction of the said officer, duty shall not be leviable in respect of capital goods, raw material, consumables, spares, goods manufactured, processed or packaged, and scrap or waste or remnants or rejects are destroyed within the unit after intimation to Customs authorities or destroyed outside the unit with permission of Customs authorities:

Provided that this condition shall not apply in case of unit engaged in manufacture and export of gold, silver, platinum, diamond, precious and semi precious stones.”;

(b) in paragraph 13, in Explanation, after clause (xiv), the following clause shall be inserted, namely:-

“(xv) “Letter of Permission (LoP)” has the same meaning as assigned in Chapter 6 of the Foreign Trade Policy 2015-20 notified by the Government of India in the Ministry of Commerce and Industry, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification No. 01/2015-2020, dated the 1st April, 2015.”.

Notification No. 28/2015-CE dated 15/5/2015 amended the Notification No.22/2003-CE, dated the 31st March,2003 as under:-

In the said notification,-

(1) in para 2, in sub-para (2b), the following shall be added at the end, namely :-

“such transferred goods may also be returned by the second unit to the original unit in case of rejection without payment of duty after giving prior intimation to the said officer and by following the re-warehousing procedure.”;

(2) after para 2B, the following para shall be inserted namely:-

“(2C) In respect of a group of EOUs or EHTPs or STPs or as the case may be, BTP units which source inputs centrally in order to obtain bulk discount and, or, reduce cost of transportation and other logistics cost and, or, to maintain effective supply chain, inter unit transfer of goods and services may be permitted on a case-to-case basis by the Unit Approval Committee. In case inputs so sourced are imported and, then, transferred to another unit, then value of the goods so transferred shall be taken as inflow for the unit transferring these goods and as outflow for the unit receiving these goods , for the purpose of calculation of NFE.”;

(4) in para 9, the following shall be added at the end, namely :-

“The said officer subject to the approval of the Commissioner of Customs or Commissioner of Central Excise, as the case may be, may also allow sharing of infrastructural facilities among EOUs in accordance with and subject to the terms and conditions specified in para 6.12(g) of Foreign Trade Policy 2015-2020.”;

(5) after para 9, the following para shall be inserted, namely :-

“9A An EOU which intends to set up warehousing facilities outside the EOU premises and outside the jurisdiction of Development Commissioner, at a place near to the port of export, to reduce lead time for delivery of goods overseas and to address unpredictability of supply orders, is permitted to do so subject to the provisions of notification No. 46/2001-CE (N.T.) dated the 26th June, 2001 as amended from time to time.”;

(6) in para 10A, after clause (i), the following clause shall be inserted namely :-

“(ia) the exemption contained herein shall also apply to procurement of spares or components, upto 2% of the value of manufactured articles, cleared into DTA, during the preceding year, for supply to the same

consignee or buyer for the purpose of after-sale service. The same can be cleared in DTA on payment of applicable duty but such clearances shall be within the overall entitlement of the unit for DTA sale at concessional rate of duty as prescribed in Para 6.08 (a) of Foreign Trade Policy 2015-2020.”;

Notification No. 30/2015-CE dated 25/5/2015 amended the Notification No.22/2003-CE, dated the 31st March,2003 as under:-

(a) in the opening paragraph, in condition (4), in clause (a), for sub-clauses (i) and (ii), the following sub-clauses shall be substituted, namely:-
“(i) in the case of capital goods, such goods are not proved to the satisfaction of the said officer to have been installed or otherwise used within the user industry, within the period of validity of the Letter of Permission (LoP);

(ii) in the case of goods other than capital goods, such goods as are not proved to the satisfaction of the said officer to have been used in connection with the production or packaging of goods for export out of India or cleared for home consumption within the period of validity of the Letter of Permission (LoP);”;

(b) in paragraph 3, for clause (iii), the following clause shall be substituted, namely:-

“(iii) capital goods, raw material, consumables, spares, goods manufactured, processed or packaged, and scrap or waste or remnants or rejects are destroyed within the unit after intimation to Customs authorities or destroyed outside the unit with permission of Customs authorities:

Provided that the remnants, remains or scrap after such destruction, if cleared into Domestic Tariff Area, applicable duty shall be levied on such goods:

Provided further that this provision shall not apply to gold, silver, platinum, diamond, precious and semi precious stones.”;

(c) in paragraph 13, in Explanation, after clause (xiii), the following clause shall be inserted, namely:-

“(xiv) “Letter of Permission (LoP)” has the same meaning as assigned in Chapter 6 of the Foreign Trade Policy 2015-20 notified by the Government of India in the Ministry of Commerce and Industry, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification No. 01/2015-2020, dated the 1st April, 2015.”.

Copies of Customs Notification No 33 dated 15.5.2015, Notification No. 34 dated 25.5.2015, Notification Nos 28/2015 and 30/2015 dated 15.5.2015 and 25.5.2015 are attached for ready reference.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II,
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRTY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 33/2015 - Customs

New Delhi, the 15th May, 2015

G.S.R. _____ (E).— In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government being satisfied that it is necessary in the public interest so to do, hereby directs that each of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table hereto annexed shall be amended or further amended, as the case may be, in the manner specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

Serial number	Notification number and date	Amendments
(1)	(2)	(3)
1.	94/96-Customs, dated the 16 th December, 1996 [G.S.R 569 (E), dated the 16 th December, 1996]	<p>In the said notification, in the Explanation,-</p> <p>(i) for clause (b), the following clause shall be substituted, namely:- “(b) ‘Foreign Trade Policy’ means Foreign Trade Policy, 2015 - 2020 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification No. 01/2015-2020, dated the 1st April, 2015.”</p> <p>(ii) for clause (c), the following clause shall be substituted, namely “(c) ‘Nominated agencies’ means,- (1) Metals and Minerals Trading Corporation Limited (MMTC); (2) Handicraft and Handloom Export Corporation (HHEC); (3) State Trading Corporation (STC); (4) Project and Equipment Corporation of India Ltd. (PEC); (5) STCL Ltd; (6) MSTC Ltd; (7) Diamond India Limited (DIL); (8) Four Star Export House from Gems & Jewellery sector and Five Star Export House from any sector as may be recognised as nominated agencies by Regional Authority in terms of the Foreign Trade Policy; (9) any bank as authorised by Reserve Bank of India as Nominated Agency.”.</p>
2.	41/99-Customs, dated the 28 th April, 1999 [G.S.R. 289 (E), dated the 28 th April, 1999]	<p>In the said notification, for the words, letters and figures “Replenishment Authorisation referred to in para 4A.28 of the ‘Handbook of Procedures (Volume-I)’ means Handbook of Procedures (Volume-I) notified by the Government of India in the Ministry of Commerce and Industry, published in the Gazette of India, Extraordinary, Part-I, Section 1 vide Public Notice No. 1/2009-2014, dated the 27th August, 2009, as amended from time to time”, the following words, letters and figures shall be substituted, namely: - “Replenishment Authorisation referred to in para 4.36 of the Foreign Trade Policy, 2015 - 2020 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), vide notification No. 01/2015-2020, dated the 1st April, 2015.”.</p>
3.	42/99-Customs, dated the 28th April, 1999 [G.S.R. 290(E), dated the 28th April, 1999]	<p>In the said notification,-</p> <p>(1) in the opening paragraph, for the words, letters and figures “Diamond Imprest Licences issued under para 4.4.16 read with para 4.4.16.1 of the Foreign Trade Policy or by the holders of Gem & Jewellery Replenishment Authorisation referred to in Paragraph 4A.4 of the Handbook of Procedures (Volume-I)”, the words, letters and figures “Replenishment Authorisation for Gems referred to in Paragraph 4.35 of the Foreign Trade Policy” shall be substituted;</p> <p>(2) in the Explanation ,- (a) for clause (i), the following clause shall be substituted, namely:-</p>

		<p>“(i) ‘Foreign Trade Policy’ means Foreign Trade Policy, 2015 - 2020 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub- section (ii) vide notification No. 01/2015-2020, dated the 1st April, 2015.”;</p> <p>(b) for clause (ii), the following clause shall be substituted, namely :- “(ii) ‘Handbook of Procedures’ means Handbook of Procedures notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-I, Section 1 vide Public Notice No. 01/2015-2020, dated the 1st April, 2015.”.</p>
4.	56/2000- Customs, dated the 5 th May, 2000 [G.S.R. 399 (E), dated the 5 th May, 2000]	<p>In the said notification, in the Explanation,-</p> <p>(i) for clause (a), the following clause shall be substituted, namely:- “(a) ‘Foreign Trade Policy’ means Foreign Trade Policy, 2015 - 2020 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub- section (ii) vide notification No. 01/2015-2020, dated the 1st April, 2015.”;</p> <p>(ii) for clause (b), the following clause shall be substituted, namely :- “(b) ‘Handbook of Procedures’ means Handbook of Procedures notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-I, Section 1 vide Public Notice No. 01/2015-2020, dated the 1st April, 2015.”;</p> <p>(iii) for clause (d), the following clause shall be substituted, namely:- “ ‘Status holder’ means importer recognised as One Star Export House, Two Star Export House, Three Star Export House, Four Star Export House, or as the case may be, Five Star Export House, in terms of the Foreign Trade Policy.”.</p>
5.	57/2000- Customs, dated the 8 th May, 2000, G.S.R. 413 (E), dated the 8 th May, 2000	<p>In the said notification,-</p> <p>(I) in the opening paragraph,</p> <p>(i) in clause (a), for the word, letter and figures “paragraph 4A.14”, the word, letter and figures “paragraph 4.46” shall be substituted;</p> <p>(ii) in clause (b), for the word, letter and figures “paragraph 4A.9”, the word, letter and figures “paragraph 4.41” shall be substituted;</p> <p>(iii) the second proviso shall be omitted;</p> <p>(II) in the Explanation , -</p> <p>(i) for clause (a), the following clause shall be substituted, namely:- “(a) ‘Foreign Trade Policy’ means Foreign Trade Policy, 2015 - 2020 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification No. 01/2015-2020, dated the 1st April, 2015.”;</p> <p>(ii) for clause (b), the following clause shall be substituted, namely :- “(b) ‘Handbook of Procedures’ means Handbook of Procedures notified by the Government of India in</p>

		<p>the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-I, Section 1 vide Public Notice No. 01/2015-2020, dated the 1st April, 2015.”;</p> <p>(iii) for clause (c), the following clause shall be substituted, namely:- “(c) ‘Nominated agencies’ means,- (1) Metals and Minerals Trading Corporation Limited (MMTC); (2) Handicraft and Handloom Export Corporation (HHEC); (3) State Trading Corporation (STC); (4) Project and Equipment Corporation of India Ltd. (PEC); (5) STCL Ltd; (6) MSTC Ltd; (7) Diamond India Limited (DIL); (8) Four Star Export House from Gems & Jewellery sector and Five Star Export House from any sector as may be recognised as nominated agencies by Regional Authority in terms of the Foreign Trade Policy; (9) any bank as authorised by Reserve Bank of India as Nominated Agency.”.</p>
6.	60/2002- Customs, dated the 7th June, 2002 [G.S.R. 416 (E), dated the 7th June, 2002]	<p>In the said notification,- (1) for clause (ii), the following clause shall be substituted, namely:- “(ii) Replenishment Authorisation for Gems issued under, and in accordance with, paragraph 4.35 of the Foreign Trade Policy; or”; (2) for the Explanation, the following Explanation shall be substituted, namely:- “Explanation.- For the purpose of this notification, ‘Foreign Trade Policy’ means Foreign Trade Policy, 2015 - 2020 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub- section (ii) vide notification No. 01/2015-2020, dated the 1st April, 2015.”.</p>
7.	52/2003- Customs, dated the 31 st March, 2003 [G.S.R. 274 (E), dated the 31 st March, 2003]	<p>In the said notification,- (i) in the opening paragraph,- (a) at the end of sub-para (4b), the following shall be added, namely:- “such transferred goods may also be returned by the second unit to the original unit in case of rejection without payment of duty.”; (b) after sub-para (4b), the following sub-para shall be inserted namely :- “(4ba) In respect of a group of EOUs or EHTPs or STPs as the case may be, BTP units which source inputs centrally in order to obtain bulk discount and, or, reduce cost of transportation and other logistics cost and, or, to maintain effective supply chain, inter unit transfer of goods and services may be permitted on a case-to-case basis by the Unit Approval Committee. In case inputs so sourced are imported and then transferred to another unit, then value of the goods so transferred shall be taken as inflow for the unit transferring these goods and as outflow for the unit receiving these goods , for the purpose of calculation of NFE.”; (c) at the end of sub-paragraph (12), the following shall be</p>

added, namely :-

“The said officer subject to the approval of the Commissioner of Customs or Commissioner of Central Excise, as the case may be, may also allow sharing of infrastructural facilities among EOUs in accordance with and subject to the terms and conditions specified in para6.12(g) of Foreign Trade Policy 2015-2020.”;

(d) after sub-para (12), the following sub-para shall be added, namely :-

“(12a) An EOU which intends to set up warehousing facilities outside the EOU premises and outside the jurisdiction of Development Commissioner, at a place near to the port of export, to reduce lead time for delivery of goods overseas and to address unpredictability of supply orders, is permitted to do so subject to the provisions of notification No. 46/2001-CE (N.T.) dated, the 26th June, 2001 as amended from time to time.”;

(II) In para 4, in the Explanation, after clause (3), the following shall be inserted, namely :-

“(4) unit which has not availed any duty benefit on procurement of raw material, capital goods, etc., may be provided fast track de-bonding or exit from the STP or EHTP scheme.”

(III) In the **Explanation** occurring after paragraph 13,-

(a) for clause (iii), the following clause shall be substituted, namely:-

“(iii) ‘Foreign Trade Policy’ means Foreign Trade Policy, 2015 - 2020 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), vide notification No. 01/2015-2020 dated the 1st April, 2015.”;

(b) for clause (vi), the following clause shall be substituted, namely :-

“(vi) ‘Handbook of Procedures’ means Handbook of Procedures notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-I, Section 1 vide Public Notice No. 01/2015-2020, dated the 1st April, 2015.”;

(c) for clause (viii), the following clause shall be substituted, namely:-

“(viii) ‘Nominated agencies’ means,-

- (1) Metals and Minerals Trading Corporation Limited (MMTC);
- (2) Handicraft and Handloom Export Corporation (HHEC);
- (3) State Trading Corporation (STC);
- (4) Project and Equipment Corporation of India Ltd. (PEC);
- (5) STCL Ltd;
- (6) MSTC Ltd;
- (7) Diamond India Limited (DIL);
- (8) Four Star Export House from Gems & Jewellery sector and Five Star Export House from any sector as may be recognised as nominated agencies by Regional Authority in terms of the Foreign Trade Policy;

		<p>(9) Any bank as authorised by Reserve Bank of India as Nominated Agency;”;</p> <p>(d) for clause (xi), the following clause shall be substituted, namely:- “(xi) ‘Status holder’ means importer recognised as One Star Export House, Two Star Export House, Three Star Export House, Four Star Export House or as the case may be, Five Star Export House, in terms of the Foreign Trade Policy;”;</p> <p>(e) in clause (xii), for the words and figures “Para 6.5 of Foreign Trade Policy and Para 6.9.1 of Handbook of Procedure Volume 1”, the words and figures “Para 6.04 of Foreign Trade Policy and Para 6.10 of Handbook of Procedure” shall be substituted.</p>
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[F.No: DGEP/FTP/23/2014-EOU & G & J]

(SANJAY KUMAR)

Under Secretary to the Government of India

Note:-

1. The principal notification No. 94/96-Cus dated the 16th December, 1996 was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R. No. 569 (E), dated the 16th December, 1996, as amended by notification No. 84/2007-Customs, dated the 6th July, 2007 published vide G.S.R. 473 (E), dated the 6th July, 2007 and was last amended by notification No. 106/2009-Cus dated 14.09.2009 published vide G.S.R. 672 (E), dated the 14th September, 2009;
2. The principal notification No. 41/1999-Customs, dated the 28th April, 1999 was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R.289 (E), dated the 28th April, 1999 and was last amended by notification No. 97/2010-Cus dated 21.10.2010 published vide G.S.R. 774 (E), dated the 21st October, 2010;
3. Notification No. 42/99-Customs dated the 28th April, 1999 was published vide G.S.R. 290(E), dated the 28th April, 1999 and was last amended by notification No. 106/2009-Cus dated the 14th September, 2009 published vide G.S.R. 672 (E), dated the 14th September, 2009;
4. The principal notification No. 56/2000-Customs, dated the 5th May, 2000 was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R 399 (E), dated the 5th May, 2000 and was last amended by notification No. 106/2009-Cus dated 14.09.2009 published vide G.S.R. 672 (E), dated the 14th September, 2009;
5. The principal notification No. 57/2000-Customs, dated the 8th May, 2000 was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R 413 (E), dated the 8th May, 2000 and was last amended by notification No. 106/2009-Cus dated the 14th September, 2009 published vide G.S.R. 672 (E), dated the 14th September, 2009;
6. The principal notification No. 60/2002-Customs, dated the 7th June, 2002 was published vide G.S.R. 416 (E), dated the 7th June, 2002 and was last amended by notification No. 106/2009-Cus dated 14.09.2009 published vide G.S.R. 672 (E), dated the 14th September, 2009;
7. The principal notification No. 52/2003-Customs, dated the 31st March, 2003 was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R 274 (E), dated the 31st March, 2003, was last amended by notification No. 53/2012-Customs, dated the 13th September, 2012 published vide G.S.R. 684 (E), dated 13th September, 2012;

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[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II,
SECTION 3, SUB-SECTION (i)]
GOVERNMENT OF INDIA
MINISTRTRY OF FINANCE
(DEPARTMENT OF REVENUE)

New Delhi, the 25th May, 2015

Notification No. 34/2015-Customs

G.S.R._____(E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the erstwhile Ministry of Finance and Company Affairs (Department of Revenue) No. 52/2003- Customs, dated the 31th March, 2003, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 274 (E), dated the 31st March, 2003, namely:-

In the said notification,-

(a) in the opening paragraph,-

(i) in condition (3), in clause (d), in sub-clause (I), for items (i) and (ii), the following items shall be substituted, namely:-

“(i) in the case of capital goods, such goods are not proved to the satisfaction of the said officer to have been installed or otherwise used within the unit, within the period of validity of the Letter of Permission (LoP);

(ii) in the case of goods other than capital goods, such goods as are not proved to the satisfaction of the said officer to have been used in connection with the production or packaging of goods for export out of India or cleared for home consumption within the period of validity of the Letter of Permission (LoP);”;

(ii) for condition (8), the following condition shall be substituted, namely:-

“(8) Subject to the satisfaction of the said officer, duty shall not be leviable in respect of capital goods, raw material, consumables, spares, goods manufactured, processed or packaged, and scrap or waste or remnants or rejects are destroyed within the unit after intimation to Customs authorities or destroyed outside the unit with permission of Customs authorities:

Provided that this condition shall not apply in case of unit engaged in manufacture and export of gold, silver, platinum, diamond, precious and semi precious stones.”;

(b) in paragraph 13, in Explanation, after clause (xiv), the following clause shall be inserted, namely:-

“(xv) “Letter of Permission (LoP)” has the same meaning as assigned in Chapter 6 of the Foreign Trade Policy 2015-20 notified by the Government of India in the Ministry of Commerce and Industry, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification No. 01/2015-2020, dated the 1st April, 2015.”.

(F.No: DGEP/FTP/23/2014-EOU & G&J)

(SANJAY KUMAR)

Under Secretary to the Government of India

Note:- The principal notification no. 52/2003-Customs, dated the 31st March, 2003 was published in the Gazette of India, Extraordinary, Part –II, Section 3, sub-section (i) vide number G.S.R 274 (E), dated the 31st March, 2003, and last amended by notification No. 33/2015-Customs, dated the 15th May, 2015, published vide number G.S.R 387 (E) dated the 15th May, 2015.

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TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II,
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

New Delhi, the 15th May, 2015

Notification No. 28/2015 - Central Excise

G.S.R. -----(E).- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of section 3 of Additional Duties of Excise (Textile and Textile Articles) Act, 1978 (40 of 1978), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby directs that each of the notifications of the Government of India, Ministry of Finance (Department of Revenue), specified in column (2) of the Table hereto annexed shall be amended or further amended, as the case may be, in the manner specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

Serial number	Notification number and Date	Amendments
(1)	(2)	(3)
1.	<p><u>22/2003- Central Excise</u>, dated the 31st March, 2003 [G.S.R. 265 (E), dated the 31st March, 2003]</p>	<p>In the said notification,-</p> <p>(1) in para 2, in sub-para (2b), the following shall be added at the end, namely :- “such transferred goods may also be returned by the second unit to the original unit in case of rejection without payment of duty after giving prior intimation to the said officer and by following the re-warehousing procedure.”;</p> <p>(2) after para 2B, the following para shall be inserted namely:- “(2C) In respect of a group of EOUs or EHTPs or STPs or as the case may be, BTP units which source inputs centrally in order to obtain bulk discount and, or, reduce cost of transportation and other logistics cost and, or, to maintain effective supply chain, inter unit transfer of goods and services may be permitted on a case-to-case basis by the Unit Approval Committee. In case inputs so sourced are imported and, then, transferred to another unit, then value of the goods so transferred shall be taken as inflow for the unit transferring these goods and as outflow for the unit receiving these goods , for the purpose of calculation of NFE.”;</p> <p>(3) in para 8, in the Explanation, after clause (3), the following shall be inserted namely :- “(4) unit which has not availed any duty benefit on procurement of raw material, capital goods, etc., may be provided fast track de-bonding or exit from the STP or EHTP scheme.”;</p> <p>(4) in para 9, the following shall be added at the end, namely :- “The said officer subject to the approval of the Commissioner of Customs or Commissioner of Central Excise, as the case may be, may also allow sharing of infrastructural facilities among EOUs in accordance with and subject to the terms and conditions specified in para 6.12(g) of Foreign Trade Policy 2015-2020.”;</p> <p>(5) after para 9, the following para shall be inserted, namely :- “9A An EOU which intends to set up warehousing facilities outside the EOU premises and outside the jurisdiction of Development Commissioner, at a place near to the port of export, to reduce lead time for delivery of goods overseas and to address unpredictability of supply orders, is permitted to do so subject to the provisions of notification No. 46/2001-CE (N.T.) dated the 26th June, 2001as amended from time to time.”;</p> <p>(6) in para 10A, after clause (i), the following clause shall be inserted namely :- “(ia) the exemption contained herein shall also apply to procurement of spares or components, upto 2% of the value of manufactured articles, cleared into DTA, during the preceding year, for supply to the same consignee or buyer for the purpose of after-sale service. The same can be cleared in DTA on payment of applicable duty but such clearances shall be within the overall entitlement of the unit for DTA</p>

		<p>sale at concessional rate of duty as prescribed in Para 6.08 (a) of Foreign Trade Policy 2015-2020.”;</p> <p>(7) in the Explanation occurring after paragraph 13,-</p> <p>(a) for clause (iii), the following clause shall be substituted, namely:-</p> <p>“(iii) ‘Foreign Trade Policy’ means Foreign Trade Policy, 2015 - 2020 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification No. 01/2015-2020 dated the 1st April, 2015;”;</p> <p>(b) for clause (vi), the following clause shall be substituted, namely :-</p> <p>“(vi) ‘Handbook of Procedures’ means Handbook of Procedures notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-I, Section 1 vide Public Notice No. 01/2015-2020, dated the 1st April, 2015;”;</p> <p>(c) for clause (x), the following clause shall be substituted, namely:-</p> <p>“(x) ‘Status holder’ means importer recognised as One Star Export House, Two Star Export House, Three Star Export House, Four Star Export House or as the case may be, Five Star Export House, in terms of the Foreign Trade Policy;”;</p> <p>(d) in clause (xi), for the words and figures “Para 6.5 of Foreign Trade Policy and Para 6.9.1 of Handbook of Procedure Volume 1”, the words and figures “Para 6.04 of Foreign Trade Policy and Para 6.10 of Handbook of Procedure” shall be substituted.</p>
2.	<p><u>23/2003- Central Excise</u>, dated the 31st March, 2003 [G.S.R. 266 (E), dated the 31st March, 2003]</p>	<p><u>In the said notification,-</u></p> <p>in Explanation I occurring after paragraph 3,-</p> <p>(a) for clause (ii), the following clause shall be substituted, namely:-</p> <p>“(ii) ‘Foreign Trade Policy’ means Foreign Trade Policy, 2015 - 2020 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification No. 01/2015-2020 dated the 1st April, 2015;”;</p> <p>(b) for clause (v), the following clause shall be substituted, namely :-</p> <p>“(v) ‘Handbook of Procedures’ means Handbook of Procedures notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-I, Section 1, vide Public Notice No. 01/2015-2020, dated the 1st April, 2015;”.</p>

(F.No: DGEP/FTP/23/2014-EOU & G&J)

(SANJAY KUMAR)

Under secretary to the Government of India

Note:-

(1) *The principal notification No. 22/2003-Central Excise, dated the 31st March, 2003 was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R 265 (E), dated the 31st March, 2003 and last amended by notification No. 25/2009-CE dated 14.09.2009 published vide G.S.R. 673 (E), dated the 14th September, 2009 ;*

(2) *The principal notification No. 23/2003-Central Excise, dated the 31st March, 2003 was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R 266 (E), dated the 31st March, 2003 and last amended by notification No. 18/2014-CE dated 11.07.2014 published vide G.S.R. 449 (E), dated the 11th July, 2014.*

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[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II,
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

New Delhi, the 25th May, 2015

Notification No. 30/2015-Central Excise

G.S.R. -----(E).- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of section 3 of Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the erstwhile Ministry of Finance and Company Affairs (Department of Revenue) No. 22/2003-Central Excise, dated the 31st March, 2003, published in the Gazette of India Extraordinary, Part II, Section 3, sub-section (i) vide number G.S.R 265 (E), dated the 31st March, 2003, namely:-

In the said notification,-

(a) in the opening paragraph, in condition (4), in clause (a), for sub-clauses (i) and (ii), the following sub-clauses shall be substituted, namely:-

- “(i) in the case of capital goods, such goods are not proved to the satisfaction of the said officer to have been installed or otherwise used within the user industry, within the period of validity of the Letter of Permission (LoP);
- (ii) in the case of goods other than capital goods, such goods as are not proved to the satisfaction of the said officer to have been used in connection with the production or packaging of goods for export out of India or cleared for home consumption within the period of validity of the Letter of Permission (LoP);”;

- (b) in paragraph 3, for clause (iii), the following clause shall be substituted, namely:-

“(iii) capital goods, raw material, consumables, spares, goods manufactured, processed or packaged, and scrap or waste or remnants or rejects are destroyed within the unit after intimation to Customs authorities or destroyed outside the unit with permission of Customs authorities:

Provided that the remnants, remains or scrap after such destruction, if cleared into Domestic Tariff Area, applicable duty shall be levied on such goods:

Provided further that this provision shall not apply to gold, silver, platinum, diamond, precious and semi precious stones.”;

- (c) in paragraph 13, in Explanation, after clause (xiii), the following clause shall be inserted, namely:-

“(xiv) “Letter of Permission (LoP)” has the same meaning as assigned in Chapter 6 of the Foreign Trade Policy 2015-20 notified by the Government of India in the Ministry of Commerce and Industry, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification No. 01/2015-2020, dated the 1st April, 2015.”.

(F.No: DGEP/FTP/23/2014-EOU & G&J)

(SANJAY KUMAR)
Under secretary to the Government of India

Note:- The principal notification No. 22/2003-Central Excise, dated the 31st March, 2003 was published in the Gazette of India Extraordinary, Part II, Section 3, sub-section (i) vide number G.S.R 265 (E), dated the 31st March, 2003 and last amended by notification No. 28/2015-CE dated the 15th May, 2015, published vide number G.S.R. 388 (E), dated the 15th May, 2015.