

EXPORT PROMOTION COUNCIL FOR EOUs & SEZs

Ministry of Commerce & Industry, Government of India
8G, Hansalaya Building, 15, Barakhamba Road, New Delhi-110001
Tel: 23329766-69 Fax No.011-23329770
E-mail : epces@epces.in Web: www.epces.in






Anand Giri
Offtg.Dy.Director General









EPC/SEZ/AM-18/F-14
July 3, 2017

EPCES CIRCULAR NO. 251

Dear Members,

Further to our circular No.250 dated 30.6.2017, please find herein below relevant notifications and clarifications issued by the Government in past few days which may be relevant for operations undertaken by EOUs and SEZs.

Notification Date	Notification No	Explanation	Attachment
30/06/2017	Notification No. 46/2017 – Customs	Seeks to grant exemption from integrated tax, compensation cess, additional duty and custom duty on specified goods which are exported under duty drawback, rebate of duty or under bond and which are further to be re-imported on or after the 1st July 2017 on fulfilment of specified conditions.	 cs46-2017.pdf
30/06/2017	Notification No. 47/2017 – Customs	Seeks to grant exemption from additional duty and custom duty on specified goods which are exported under duty drawback, rebate of duty or under bond and which are further to be re-imported on or after the 1st July 2017 on fulfilment of specified conditions.	 cs47-2017.pdf
23/06/2017	Notification No. 56/2017- CUSTOMS (N.T.)	Seeks to amend Notification No. 61/94(NT) - Customs, dated the 21st November, 1994 to declare Kannur International Airport as Customs Airport under sub-section (2) of section 7 of the Customs Act, 1962	 csnt56-2017.pdf
29/06/2017	Notification No. 57/2017- Customs (N.T.)	Seeks to amend Re-export of Imported Goods (Drawback of Customs Duties) Rules, 1995 to be align with GST law	 csnt57-2017.pdf
29/06/2017	Notification No. 58/ 2017- CUSTOMS (N.T.)	Seeks to amend Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 to be align with GST law	 csnt58-2017.pdf

29/06/2017	Notification No. 59/2017-CUSTOMS (N.T.)	Seeks to amend Notification no. 131/2016-Customs (N.T.) dated 31.10.2016 relating to AIRs of duty drawback	 csnts59E-2017.pdf
29/06/2017	Notification No. 60/ 2017-CUSTOMS (N.T.)	Seeks to suppress Shipping Bill & Bill of Export(Forms) Regulations,1991 and in place notifies Shipping Bill & Bill of Export(Forms) Regulations,2017	 csnt60-2017.pdf
29/06/2017	Notification No. 61/ 2017-CUSTOMS (N.T.)	Seeks to amend Shipping Bill (Electronic Declaration) Regulations, 2011 vide Shipping Bill (Electronic Declaration) (Amendment) Regulation 2017.	 csnt61-2017.pdf
30/06/2017	Notification No. 66/2017-CUSTOMS (N.T.)	Seeks to amend Courier Imports and Exports(Clearance) Regulations, 1998 vide Courier Imports and Exports(Clearance)(Amendment) Regulations, 2017	 csnt66-2017.pdf
30/06/2017	Notification No. 67/2017-CUSTOMS (N.T.)	Seeks to amend Courier Imports and Exports(Electronic Declaration and Processing) Regulations, 2010 vide Courier Imports and Exports(Electronic Declaration and Processing)(Amendment) Regulations, 2017	 csnt67-2017.pdf
30/06/2017	15/2017-Integrated Tax (Rate)	Notification for exemption from integrated tax on goods/services imported by SEZ unit/developer	 Notification15-IGate.pdf
01/07/2017	Notification No. 18/2017-Central Excise	Seeks to provide exemption to all goods mentioned in the seventh schedule to the finance act, 2005 from whole of the additional duties of excise leviable thereon.	 NN 18-2017 Central Excise.pdf
		Guidance Note for Importers and Exporters. The note contains clarification on various points which are as follows: In case of Imports under GST: I. Duties at the time of imports and its calculation II. Valuation and method of calculation	 guidnce-note-imprtrs-exprtrs.pdf

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| | <ul style="list-style-type: none">III. Changes in import proceduresIV. Import under Export Promotion Schemes and duty payment through EXIM scripsV. EOUs and SEZVI. Imports / Procurement by SEZsVII. Project importVIII. BaggageIX. Refund of SAD paid on importsX. Imports and Input Tax credits. | |
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In case of Exports under GST:

- I. Drawback
- II. Refund of IGST paid on exports and Export under Bond scheme
- III. Change in export Procedures
- IV. Export under factory stuffing procedures

This is for kind information of the members.
