

EXPORT PROMOTION COUNCIL FOR EOUs & SEZs

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AnandGiri
Dy. Director General

No.EPC/SEZ/AM-18
April 26, 2018

EPCES CIRCULAR NO. 289

Central Board of Indirect Taxes & Customs, Directorate General of Export Promotion has issued Circular No. 10/2018-Customs dated 24.4.2018.

As per the Circular CBITC, DG(EP) has issued clarification with regard to import by EOU without payment of duty by following Rule 5 of Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.

It is clarified in this Circular that the importer EOU need not get prior approval of the information submitted under sub-rule(1)(a) of Rule 5 of Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 from Jurisdictional DC/AC of Customs for duty free import at the customs station of importation. Information submitted to the DC/AC of Customs at the Customs Station of Importation by EOU is sufficient for importing goods without payment of duty under exemption notification No. 52/2003-Customs dated 31.3.2003.

Copy of the Circular No. 10/2018-Customs dated 24.4.2018 is available at :-

<http://www.cbec.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2018/circ10-2018cs.pdf>

This is for kind information of the members.
