

GOVERNMENT OF INDIA
DEPARTMENT OF COMMERCE
DIRECTORATE GENERAL OF FOREIGN TRADE
UDYOG BHAWAN:NEW DELHI

Policy Circular No. 22 (RE-2008)/2004-2009

Dated: 18th July'2008.

To

All Regional Authorities;
All Commissioners of Customs;
Exporting Community

Subject:- Requirement of endorsement of specific ITC(HS) Code against each input allowed as per Standard Input Output Norms (SION) under Export Promotion Schemes such as Advance Authorization, DFRC, DFIA etc- Regarding.

-X-X-X-

While issuing Advance Authorizations and DFIA's by Regional Authorities, import items are endorsed with corresponding ITC(HS) Code, as declared by the applicant at the time of filing the application. Representations have been received from the Trade and Industry that they are facing difficulties in utilization of these Authorizations/scrips, in particular, the transferable scrips like DFIA, DFRC, etc. They have stated that ITC(HS) Code Nos. mentioned by them in the application are only indicative and not final for deciding the items of import. Further, in the SION also, corresponding ITC(HS) codes have not been indicated. Accordingly, Trade & Industry Associations have requested that the ITC(HS) Code considered by Customs Authorities for the purpose of assessment and duty calculation should be taken as final and which, in practice, is without any reference to the ITC(HS) Code endorsed by the Regional Authority on the scrips/Authorizations against the inputs allowed for imports.

The matter has been considered in this Directorate and it has been decided to inform all concerned that the ITC(HS) Code endorsement by Regional Authority against each input under the aforesaid Schemes shall continue. It is the responsibility of the exporters to declare the correct ITC(HS) Code. Corrections in ITC(HS) Code, even subsequent to issuance of these scrips/ endorsement of transferability, can be examined and allowed by RAs based on the representation of Authorization Holder(s). However, during examination of cargo/ shipping documents, the Customs can determine the correct ITC(HS) Code number of the items of import and allow clearance after assessment or ask the importer to get the ITC(HS) Code number corrected from the concerned Regional Authority of DGFT.

This issues with the approval of Competent Authority.

Sd/-
(C. GANGADHARAN)
DY. DIRECTOR GENERAL OF FOREIGN TRADE

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