

**GOVERNMENT OF INDIA
MINISTRY OF COMMERCE & INDUSTRY
DEPARTMENT OF COMMERCE
DIRECTORATE GENERAL OF FOREIGN TRADE**

Policy Circular No. 23 (RE-2005)/2004-2009

Date: August 24, 2005

Subject: Import of Food items and alcoholic beverages by Golf Course Resorts under Served From India Scheme.

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Attention is invited to Policy Circular No.20 (RE-2005)/2004-09 dated 17.8.2005 whereby it was clarified that Golf Course Resorts having residencies with catering facility are eligible to use duty credit entitlement scrip issued under Served From India Scheme for import of food items and alcoholic beverages.

2. The issue has been examined afresh based upon the representations received and it is clarified that Golf Course Resorts which may not have residencies but have catering facilities shall also be entitled to use the duty credit entitlement scrip issued under Served From India Scheme for import of food items and alcoholic beverages. However, such imports would continue to be subject to excise and tourism laws, as applicable.

3. This issues with the approval of the Director General of Foreign Trade.

Sd/-
(M.K. Parimoo)
Dy. Director General of Foreign Trade

(F.No : 01/94/180/Policy Circular/AM06/ PC-I)

To
All Licensing Authorities