

Government of India
Ministry of Commerce
Directorate General of Foreign Trade
Udyog Bhavan, New Delhi – 110 011.

Policy Circular No. 26 (RE-08)/2004-2009

Dated

11. 08.2008

To
All Licensing Authorities;
All Commissioners of Customs;

Sub : Modification in IEC Number

1. Representations have been received seeking clarification on the modification of IEC issued to 100% EOUs by the Development Commissioner of a Special Economic Zone who have de-bonded and converted into a Domestic Tariff Area (DTA) unit.
2. The matter has been examined. Accordingly, it is clarified that in case a 100% EOU, having an IEC Number from the concerned Development Commissioner of a Special Economic Zone, de-bonds and converts into a DTA Unit, the IEC issued to the firm shall be cancelled and archived. Against the same PAN Number, concerned RA will issue a fresh IEC to the firm. Subsequent modifications/amendments in the new IEC shall be carried out by the concerned RA.
3. It is also clarified that in case, a DTA unit converts into a 100% EOU unit, the IEC issued by the RA shall continue to be valid even after conversion of the unit.
4. This issues with the approval of Competent Authority.

(O. P. Hisaria)
Joint Director General of Foreign Trade

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