

GOVERNMENT OF INDIA
MINISTRY OF COMMERCE
DIRECTORATE GENERAL OF FOREIGN TRADE
UDYOG BHAVAN, NEW DELHI

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POLICY CIRCULAR NO. 32 (RE : 98)/1997-2002, DATED 20th
August, 1998

To,

1. All Licensing Authorities
2. All Customs Authorities

Subject: Refund of terminal excise duty under Deemed Exports scheme and availability of deemed exports benefits for supply of goods/services to Civil Construction Projects.

Sir,

Representations have been received from individual exporters as well as clarifications sought by different regional licensing authorities with regard to availability of deemed exports benefits for supply of goods/services to Civil Construction projects. The issue whether supply of goods/services to Civil Construction project should be entitled for deemed export benefits or not has been examined in detail in this office. It is clarified that supply of goods under para 10.2(d) of Exim Policy are entitled for deemed exports benefits. Therefore, if within the scope of a work of Turn Key Civil Construction Project, supply of goods is also included then supply of such goods shall be entitled for deemed exports benefits, if

otherwise admissible. However, services portion of civil construction work even in a Turn Key Project would not be eligible for deemed export benefits.

This issues with the approval of DGFT.

Sd/-

(L.B.SINGHAL)

DY.DIRECTOR GENERAL OF FOREIGN TRADE