

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

Policy Circular No. 72 (RE-08)/2004-2009

Dated: 24.03.2009

To

*All Regional Authorities;
All Commissioners of Customs;
Trade and Industry*

Subject: *Importability of Alternative inputs allowed as per SION under DFIA Scheme*

Representations have been received from the trade and industry that a doubt has arisen in the field formations of customs on the issue of allowing alternative inputs as per SION under DFIA scheme, even if the input mentioned in the SION, has not been specifically utilized in the manufacture of the exported product.

2. The matter was examined in detail and it has been decided to clarify to all concerned that since the objective of SION is to allow duty free import of the inputs which are actually used or are capable of being used in the export product, the exporter has the flexibility to import the alternative input / product mentioned in the SION.

This issues with the approval of DGFT.

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