

## CHAPTER 9

### MISCELLANEOUS MATTERS

#### 9.01 Denomination of Import Authorisation/Licence/ Certificate/ Permissions

- (a) CIF value of Authorisation / FOB value of export obligation shall be indicated both in Rupees and in freely convertible currency (s) at the exchange rate(s) prevailing on Authorisation issue date.
- (b) Remittance of foreign exchange and discharge of export obligation against Authorisation shall be regulated in freely convertible currency.
- (c) No enhancement in Rupee value shall be necessary if remittance of foreign exchange is covered by CIF value of Authorisation shown in freely convertible currency.
- (d) However, on Advance Authorisation(s), issued for exports to ACU countries, export obligation shall be denominated and discharged in ACU dollars.
- (e) Export obligation in Advance Authorisation for intermediate supply and for deemed export, where supplies are to be made within the country, shall be denominated and discharged in Indian rupees.

#### 9.02 Late Cut

Wherever any application for any fiscal/financial benefits under FTP complete in all respects is received after expiry of last date for submission of such application, the application may be considered after imposing a late cut in the following manner:

i.	Application received after the expiry of last date but within six months from the last date	2%
ii.	Application received after six months from the prescribed date of submission but not later than one year from the prescribed date	5%
iii.	Application received after 12 months from the prescribed date of submission but not later than 2 years from the prescribed date	10%

“Last date of submission of application, for the purpose of late cut, would be taken as that extended vide Public Notice No. 67/2015-20 dated 31<sup>st</sup> March, 2020.”<sup>i</sup>

- i. In MEIS applications which attracted a late cut as on 01.03.2020, the period between 01.03.2020 and 30.06.2020 shall not be counted and the last date for submission of various categories of applications attracting that late cut and the applicable cuts will be accordingly suitable re- determined.
- ii. For SEIS applications
  - a. For the services rendered in FY 2016-17, the last date of application with 10% late cut would be 30.06.2020 and after that date it would become time barred.
  - b. For the services rendered in the FY 2017-18, 5% late cut as was applicable on 31.03.2020, shall continue to be applicable for applications submitted till 30.06.2020, and thereafter 10% late cut would be applicable for applications submitted till 31.03.2021.<sup>ii</sup>

### 9.03 Supplementary Claims

- (i) Wherever any application for supplementary claim is received, within specified time limits, such application may also be considered after imposing a cut @2% on the entitlement
- (ii) Supplementary claims would be admissible under MEIS, only for certain HS Codes, for which rates under MEIS have been enhanced with a retrospective effect based on guidelines issued in this regard. In such cases, the supplementary cut @ 2% as in 9.03 (i) above shall not be applied.
- (iii) Supplementary claim under chapter 3 of the [FTP 2015-20](#) for any other reason would not be admissible.<sup>iii</sup>

#### **9.04 Furnishing of Information**

Every importer/ exporter shall furnish such information within the stipulated time as may be called for by DGFT or any officer duly authorised. Failure to furnish the requisite information within the stipulated time shall warrant Penal action as laid down in the FTP or as per the FT(D&R) Rules,1993.

#### **9.05 Clarifications on Policy/Procedure**

A request seeking clarifications on any provision of FTP or HBP, importability or exportability of items under ITC(HS), made to DGFT in the form in ANF2F. Clarification may also be sought on E-mail.

#### **9.06 Consumption Register**

Importer shall maintain a register as in Appendix-4H (for 3 years period) of items imported under an Authorisation and separately for items imported with actual user condition and its consumption. In respect of particular schemes such register shall be maintained for specified period.

## 9.07 Export Facilitation

In order to resolve exporters' problems in a co-ordinated manner, field offices of DGFT shall act as Export Facilitation Centres and nodal agencies.

## 9.08 Standing Grievance Committee

For speedy redressal of genuine grievances of trade and industry pertaining to FTP and Procedure, Grievance Committees have been constituted chaired by (i) DGFT at Headquarters and (ii) head(s) of RA(s) in regional offices Headquarters and (ii) head(s) of RA(s) in regional offices. Grievance Committee will include representatives of Federation of Indian Export Organisations (FIEO), Export Promotion Councils/ Commodity Boards, Development Authorities, and Government Departments/ technical authorities as their members.

## 9.09 Counter Assistance

- (a) While the endeavour of DGFT is to make filling/submission of all applications online, till the time the facility for online application is not available, applications will continue to be received at the counter.
- (b) For speedy disposal of applications, "Counter Assistance" will function in all offices of DGFT. An FTDO shall be in charge of counter in each office. On presentation of application at the counter, applicant would be advised whether his application is complete or there is any deficiency that needs to be rectified.
- (c) Counter Assistance may also be availed of for amendments of minor nature/enquiries. Applications, in such cases, will be received in regional offices at counter against a proper receipt. Authorisation / licence /list /enquiry shall be returned after carrying out necessary amendments/ giving necessary reply as far as possible on the same day, across the Counter.

## 9.10 Time Bound Disposal of Applications

RA shall dispose of applications expeditiously. Following time schedule shall normally be followed to dispose of applications provided it is complete in all respects and is accompanied by prescribed documents.

S. No.	Category of Application	Time Limit For Disposal (in working days)
i	IEC Number	2
ii	Advance Authorisation where Input-Output norms are notified or under paragraph 4.07 of HBP, Advance Authorisation for Annual Requirement and DFIA.	3
iii	Fixation of input output norms	120
iv	Issuance of EPCG Authorisations	3
v	All Authorisations under Gem & Jewellery scheme	3
vi	Revalidation of Authorisation and extension of export obligation period by R.A	3
vii	Acceptance of BG/LUT	3
viii	Redemption/EODC of Advance Authorisation/ DFIA	15
ix	Redemption of EPCG Authorisations and release of BG/LUT.	30
x	Issuance/renewal of status certificate	3
xi	Amendment of any category of Authorisation	3
xii	Miscellaneous	10
xiii	Refund of DBK/ TED under deemed export	30
xiv	Fixation of Brand Rate for duty drawback	30
xv	Schemes of Chapter 3	3

In all the above cases, the number day is counted from the date of submission of complete application. Cases of undue delay in disposal of applications may be brought to notice of head of regional offices by way of a written representation, which shall be promptly enquired into and responded to.

### 9.11 Date of shipment/Dispatch in respect of Imports

Date of shipment/dispatch for imports will be reckoned as under:-

S.No.	Mode of Transportation	Date of Shipment / Dispatch
(i)	By Sea	The date affixed on the Bill of Lading
(ii)	By Air	Date of relevant Airway Bill provided this represents date on which goods left last airport in the country from which the import is effected.
(iii)	From land-Locked Countries	Date of dispatch of goods by rail, road or other recognised mode of transport to consignee in India through consignment basis.
(iv)	By Post Parcel	Date stamp of office of dispatch on the packet or dispatch note
(v)	By Registered Courier Service	Date affixed on Courier Receipt / Waybill
(vi)	Multimodal Transport	Date of handing over goods to first carrier in a combined transport Bill of Lading

### 9.12 Date of Shipment/ Dispatch in respect of Exports

(A) Date of shipment/despatch for exports will be reckoned as under:

Sl. No.	Mode of Transportation	Date of Shipment / Dispatch
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(i)	By Sea	(a) For bulk cargo, date of Bill of Lading or date of mate receipt, whichever is later?  (b) For containerised cargo, date of "Onboard Bill of Lading", or "Received for Shipment Bill of Lading", where the L/C provides for such Bill of Lading. For exports by containers from Inland Container Depot (ICD), date of Bill of Lading issued by shipping agents at the time of loading of export goods in ICD after customs clearance.  (c) For Lash barges, date of Bill of Lading evidencing loading of export goods on board.
(ii)	By Air	Date mentioned by appropriate Officer of Customs on Shipping Bill, evidencing loading or handing over of goods to air cargo complex, which are not international airports, or by way of rotation of flight number and date.
(iii)	By Post Parcel	Date stamped on postal receipt
(iv)	By Rail	Date of RR (Railway Receipt)
(v)	By Registered Courier Service	Date affixed on Courier Receipt/ Waybill.
(vi)	By Road	Date on which goods crossed Indian border as certified by Land Customs Authorities.

(B) However, wherever Procedural / Policy provisions have been modified to disadvantage of exporters, the same shall not be applicable to consignments already handed over to Customs for examination and subsequent exports up to Public Notice / Notification date.

(C) Similarly, in cases where goods are handed over to the customs authorities before expiry of export obligation period but actual Exports take place after expiry of the export obligation period, such exports shall be considered within export obligation period and taken towards fulfilment of export obligation.

(D) However, for benefit under FTP, Let Export Order (LEO) date shall be the date of reckoning of export.

### **9.13 General Power of Review**

DGFT may, on his own or otherwise, call for records of any case pending with or decided by an officer subordinate to him or an officer of any EPC/FIEO including a Group/ Committee of officers nominated, appointed or authorised by him and pass such orders as he may deem fit.

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<sup>i</sup> Amendment vide Public Notice No. 67/2015-2020 dated 31.03.2020.

<sup>ii</sup> Insert vide Public Notice No. 08/2015-2020 dated 01.06.2020.

<sup>iii</sup> Amendment vide Public Notice No. 23/2015-2020 dated 05.08.2019.

*This document is only for ease of reference. The Hand Book of Procedure read with the relevant Public Notices will only have legal authority.*