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Government of India  
Ministry of Commerce and Industry  
Department of Commerce  
Directorate General of Foreign Trade

Public Notice No. 25/2015-2020  
New Delhi, Dated the 13 August, 2016

**Subject: Removal of mandatory warehousing requirements for EOUs, STPIs, EHTPs etc. - Amendment in (i) paras 6.06, 6.20 and 6.40 of Hand Book of Procedures(HBP) 2015-2020; and (ii) Appendix 6E, 6G,6H, 6M,5C and ANF 6A, ANF 6B of Appendices and Aayat Niryat Forms of FTP 2015-2020– reg.**

In exercise of powers conferred under paragraph 1.03 of the Foreign Trade Policy 2015-20, the Director General of Foreign Trade hereby makes the following amendments in (i) paras 6.06, 6.20 and 6.40 of Hand Book of Procedures(HBP) 2015-20 and (ii) Appendix 6E, 6G,6H, 6M,5C and ANF 6A, ANF 6B of Appendices and Aayat Niryat Forms of FTP 2015-20:

**Amendments in Hand Book of Procedures(HBP) 2015-20:**

S.No.	Para No.	Existing Para	Revised Para
1.	6.06	(b) Procedure as prescribed under Customs / Central Excise rules for EOUs and units in EHTP / STP / BTP will be followed and <b>appropriate bond executed with Customs / Central Excise authorities.</b>	(b) Procedure as prescribed under Customs / Central Excise rules for EOUs and units in EHTP / STP / BTP will be followed.
2.	6.20	(c) STP Units / EHTP Units / Software EOUs may also use all duty free equipment / goods for training purpose (including commercial training), subject to condition that no duty free equipment / goods shall be installed <b>outside bonded premises</b> for this purpose.	(c) STP Units / EHTP Units / Software EOUs may also use all duty free equipment / goods for training purpose (including commercial training), subject to condition that no duty free equipment / goods shall be installed <b>outside premises of the unit</b> for this purpose.
3.	6.40	(d) Eligible EOUs may install one fax machine and two computers in their administrative / registered office <b>outside bonded premises</b> under prior intimation to jurisdictional Asstt. / Deputy Commissioner of Customs or Central Excise.	(d) Eligible EOUs may install one fax machine and two computers in their administrative / registered office <b>outside premises of the unit</b> under prior intimation to jurisdictional Asstt. / Deputy Commissioner of Customs or Central Excise.

**Amendments in Appendices and ANFs:**

S.No.	Appendix	Existing Para	Revised Para
1.	Appendix 6E, Annexure- II	<p><b>10.</b> Sanction of bonding facilities:                      Yes            No                      a. if "yes" date on which warehousing licence issued                      b. if "no" date on which customs/excise approached.</p>	<b>Deleted</b>
2.	Appendix 6G	<p>I.(e) An application for sale of goods in DTA (as per EOU Scheme) by the EOUs shall be submitted to the Development Commissioner concerned in the application as given in ANF-6C. The application shall be certified by an independent Chartered Accountant/Cost Accountant and endorsed by the <b>Bond Officer</b> of Customs/Central Excise having jurisdiction over the unit. The Development Commissioner concerned will determine the extent of the DTA sale admissible and issue authorization in terms of value. However, EOUs having status holder certificate can sell finished goods into DTA under para 6.08 (a) of Foreign Trade Policy under intimation to concerned Development Commissioner and Jurisdictional Central Excise Authority in terms of Para 6.40 (h) of HBP. DTA sale in terms of para 6.08 (a) of Policy shall be allowed only after adjustment of advance DTA sale permission is granted.</p>	<p>I.(e) An application for sale of goods in DTA (as per EOU Scheme) by the EOUs shall be submitted to the Development Commissioner concerned in the application as given in ANF-6C. The application shall be certified by an independent Chartered Accountant/Cost Accountant and endorsed by the <b>Jurisdictional Officer</b> of Customs/Central Excise having jurisdiction over the unit. The Development Commissioner concerned will determine the extent of the DTA sale admissible and issue authorization in terms of value. However, EOUs having status holder certificate can sell finished goods into DTA under para 6.08 (a) of Foreign Trade Policy under intimation to concerned Development Commissioner and Jurisdictional Central Excise Authority in terms of Para 6.40 (h) of HBP. DTA sale in terms of para 6.08 (a) of Policy shall be allowed only after adjustment of advance DTA sale permission is granted.</p>
3.	Appendix 6H	<p>3.(v) (i)                      Chartered Accountant's Certificate / Cost Accountant's Certificate, meeting the following criteria, certifying receipt of the goods as shown in <b>ANNEXURE-II</b> in the <b>bonded premises</b>, scrutiny of original invoice/bill of the supplier and proof of payment against each invoice/bill and its reconciliation with 'C' Form. In case of IT enabled services</p>	<p>3.(v) (i)                      Chartered Accountant's Certificate / Cost Accountant's Certificate, meeting the following criteria, certifying receipt of the goods as shown in <b>ANNEXURE-II</b> in the <b>premises of the unit</b>, scrutiny of original invoice/bill of the supplier and proof of payment against each invoice/bill and its reconciliation with 'C' Form. In case of IT enabled services (ITES)/Business Process Outsourcing</p>

		(ITES)/Business Process Outsourcing (BPO) units, reconciliation with 'C' form will not be necessary as they are not eligible for issue of 'C' form.	(BPO) units, reconciliation with 'C' form will not be necessary as they are not eligible for issue of 'C' form.
4.	Appendix 6H Annexure -I	<p>Application for claiming reimbursement of Central Sales Tax against 'C' Form and in case of IT enabled Services (ITES)/Business Process Outsourcing (BPOs) Units without 'C' form for the goods brought into the <b>bonded Premises</b> of the EOU/EHTP/STP for the quarter ending on _____</p> <p>Point No. 5 of Annexure -I of Appendix 6H is as under:</p> <p>5. Details of the goods brought into units</p> <p>(a) Name and address of the supplier (including the name of the state where the supplier is located)</p> <p>(b) Description of Goods</p> <p>(c) Quantity</p> <p>(d) Value</p> <p>(e) Date of purchases of goods</p> <p><b>(f) Date of receipt of goods in the Customs Bonded Premises of the EOU unit</b></p> <p>g) Total amount of CST paid against 'C' Form</p> <p>(h) Total amount of CST paid (Without 'C' form) by ITES/BPO Unit</p> <p>(i) Sales Tax Registration No. (with date of issue) of the supplier under Section 7 of the Central Sales Tax Act, 1956.</p>	<p>Application for claiming reimbursement of Central Sales Tax against 'C' Form and in case of IT enabled Services (ITES)/Business Process Outsourcing (BPOs) Units without 'C' form for the goods brought into the <b>premises</b> of the EOU/EHTP/STP for the quarter ending on _____</p> <p>Point No. 5 of Annexure -I of Appendix 6H shall be substituted as under:</p> <p>5. Details of the goods brought into units</p> <p>(a) Name and address of the supplier (including the name of the state where the supplier is located)</p> <p>(b) Description of Goods</p> <p>(c) Quantity</p> <p>(d) Value</p> <p>(e) Date of purchases of goods</p> <p><b>(f) Date of receipt of goods in the premises of the EOU unit</b></p> <p>(g) Total amount of CST paid against 'C' Form</p> <p>(h) Total amount of CST paid (Without 'C' form) by ITES/BPO Unit</p> <p>(i) Sales Tax Registration No. (with date of issue) of the supplier under Section 7 of the Central Sales Tax Act, 1956.</p>
5.	Appendix 6H Annexure -II	(i) The following documents/records have been furnished by the applicant and	(i) The following documents/records have been furnished by the applicant and have been examined and verified

		have been examined and verified by me/us, namely material handling registers certified by the zone administration/ <b>Bonding Officer</b> , original invoice/bill, books of accounts and 1 Bank statement,	by me/us, namely material handling registers certified by the zone administration/ <b>Jurisdictional Officer</b> , original invoice/bill, books of accounts and 1 Bank statement,
6.	Appendix 6M	<p>DTA units intending to get converted into EOU/EHTP/STP/BTP unit will follow the procedure as below for such conversion:-</p> <p>(1) Apply to concerned Development Commissioner (DC) in a manner as applicable to new units.</p> <p>(2) After getting approval of the project and obtaining Letter of Permission (LOP) from DC, execute Legal Undertaking (LUT) in prescribed format with DC.</p> <p><b>(3) Thereafter, apply for private bonded licence to concerned Customs/ Central Excise authority with execution of B-17 Bond.</b></p> <p>(3.1) If the unit is having outstanding export commitment under advance authorization scheme, <b>following procedure before execution of Bond with customs and Central Excise Authority need to be adopted :</b></p> <p>(v)The unit will approach the Customs/Central Excise Authority for execution of B-17 bond:</p>	<p>DTA units intending to get converted into EOU/EHTP/STP/BTP unit will follow the procedure as below for such conversion:-</p> <p>(1) Apply to concerned Development Commissioner (DC) in a manner as applicable to new units.</p> <p>(2) After getting approval of the project and obtaining Letter of Permission (LOP) from DC, execute Legal Undertaking (LUT) in prescribed format with DC.</p> <p><b>(3) Deleted.</b></p> <p>(3.1) If the unit is having outstanding export commitment under advance authorization scheme, <b>following procedure needs to be adopted :</b></p> <p><b>(v) Deleted.</b></p>
7.	ANF 6A Annexure	<b>(f) Are you agreeable to have your whole unit customs bonded as required under the EOU scheme?</b>	<b>(f) Deleted.</b>
8.	ANF 6B	<p><b>4.</b></p> <p><b>(g) Date of bonding licence obtained from jurisdictional C.E. under section 58 &amp; 65 of Customs Act, 1962</b></p> <p><b>(h) Date of execution of B-17 bond.</b></p>	<p><b>4. (g) &amp; (h) Deleted</b></p>

9.	Appendix 5C	<p><b>I. (a)(i)</b> Copy of ARO/Back to back inland letter of credit of Advance Authorisation for intermediate supplies or Supply invoices or ARE-3 duly certified by the <b>Bond Office of EOU</b> concerned showing that supplies have been received.</p>	<p><b>I. (a)(i)</b> Copy of ARO/Back to back inland letter of credit of Advance Authorisation for intermediate supplies or Supply invoices or ARE-3 duly certified by the <b>Jurisdiction Office of EOU</b> concerned showing that supplies have been received.</p>
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[Anup Wadhawan]  
 Director General of Foreign Trade  
 Email: dgft@nic.in

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