

Export - Import Bureau Of India

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Issue No.43

Dated: 21.11.2014

Dear Subscribers and Members,

Reg: DGFT, Customs, Central Excise, RBI/FEMA Notifications, Circulars, etc., from 14.11.2014 to 21. 11. 2014

We are pleased to forward following Notifications/Trade Notices, Public notices, etc.,

DGFT NOTIFICATIONS

No. 99(RE-2013) / 2009-2014 dtd. 20.11.2014: Policy for issue of import licenses of Rough Marble and Travertine Blocks for the Financial year 2014-15.

No. 98(RE-2013) / 2009-2014 dtd.19.11.2014: Import Policy of Scheduled Chemicals.

DGFT -PUBLIC NOTICES

No. 75(RE-2013)/2009-2014 dtd. 20.11.2014:Modification of SION A-1475 and SIONs A-1839, A-1841 and A-1842.

No. 74(RE-2013)/2009-2014 dtd.19.11.2014: India`s Import / export regulation for items under Crime Control (CC) & Regional Security (RS) of USA.

No. 73(RE-2013)/2009-2014 dtd. 18.11.2014: Procedure for export of certified organic products.

CUSTOMS -Non Tariff

No.111/2014-Cus(NT),dtd.20-11-2014:Rate of exchange of conversion of each of the foreign currency with effect from 21st November, 2014

No.110/2014-Cus(NT),dtd.17-11-2014:Notifying All Industry Rates (AIR) of Duty Drawback w.e.f. 22.11.2014

No.109/2014-Cus(NT),dtd.17-11-2014:Makes amendment to Rule 7 of The Customs, Central Excise Duties and Service Tax Drawback Rules 1995

No. 108/2014-Cus(NT),dtd.14-11-2014:Amends Notification No. 36/2001-Customs (N.T.), dated the 3rd August, 2001

CUSTOMS –ANTI DUMPING DUTY

No. 45/2014-Cus (ADD), dtd. 21-11-2014:Seeks to levy definitive anti-dumping duty on imports of Digital Versatile Discs-Recordable (DVD-R and DVD-RW), originating in or exported from People's Republic of China, Hong Kong and Chinese Taipei for a period of five years.-**ATTACHED**

No. 44/2014-Cus (ADD), dtd. 21-11-2014:Seeks to levy definitive anti-dumping duty on imports of diclofenac sodium, originating in or exported from People's Republic of China, for a period of five years.- **ATTACHED**

CUSTOMS-Circulars

No. 13/2014dtd 18-11-2014: F. No. 609/118/2014-DBK: Regarding All Industry Rates (AIR) of Duty Drawback w.e.f. 22.11.2014-**Attached**

No. 12/2014 dtd17-11-2014:F. No. 465/8/2013 – Cus V: Regarding valuation/assessment practice in respect of export of Iron Ore

No. 11/2014 dtd 14-11-2014: F.No.354/59/2014-TRU:Clarification on method of calculation of safeguard duty leviable vide notification No.4/2012-Customs (SG) dated 05.10.2012 on import of Carbon Black under Advance Authorization Scheme.

CENTRAL EXCISE- Circulars

No. 990/14/2014 dtd. 19-11-2014:F. No. 267/72/2013-CX.8 (Pt): Clarification regarding availment of CENVAT credit after six months.

RBI

RBI/2014-15/310 A.P. (DIR Series) Circular No.40 dtd 21-11-2014:MiscellaneousLRBI:Release of Foreign Exchange for Haj/ Umrah pilgrimage

RBI/2014-15/309 A.P. (DIR Series) Circular No. 39 dtd 21-11-2014:External Commercial Borrowings:RBI:External Commercial Borrowings (ECB) Policy – Parking of ECB proceeds

RBI/2014-15/307 A.P. (DIR Series) Circular No. 38 dtd 20-11-2014: Miscellaneous: RBI: Acquisition/Transfer of Immovable property – Payment of taxes

RBI/2014-15/306 A.P. (DIR Series) Circular No. 37dtd 20-11-2014:Miscellaneous: RBI:Export of Goods / Software / Services – Period of Realisation and Repatriation of Export Proceeds – For exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs and BTPs

Looking forward to serve you in no time.

Yours Sincerely,

S..C. Gajjar

Director

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DGFT - NOTIFICATIONS

Government of India
Ministry of Commerce & Industry
Department of Commerce

Notification No. 99 (RE-2013)/2009-2014

New Delhi, Dated: 20th November, 2014

Sub.: Policy for issue of import licenses of Rough Marble and Travertine Blocks for the Financial year 2014-15.

S.O. (E) In exercise of powers conferred under section 5 of the Foreign Trade (Development and Regulation) Act, 1992 as amended, read with paragraph 2.1 of the Foreign Trade Policy, 2009-14, the Central Government hereby makes the following amendments in Schedule-I (Imports) to the ITC (HS) Classifications of Export and Import Items:

2. Import Licensing Note No. (2) inserted at the end of Chapter 25, will be amended to read as : "Import of rough marble blocks will be subject to conditions laid down in Notification No. 99 dated 20th November 2014."

3. Conditions for import of marble.

(A) The following Policy provisions will be applicable for import of Rough Marble Blocks and Travertine for the financial year 2014-15. This will supersede earlier Policy /Guidelines for issue of import licenses of Rough Marble Blocks.

(B) Attention is invited to ITC HS Codes 25151100 and 25151210 indicated in Schedule-1 (Imports) of ITC (HS) Classifications of Export and Import Items. As per the provisions contained therein, import of Marble and Travertine– Crude or Roughly trimmed and merely cut, by sawing or otherwise, into blocks of a rectangular (including square) shape is restricted and subject to import licensing procedures.

(C) The applications for import license for import of rough marble blocks and travertine under the above mentioned ITC HS Codes will be considered in the following manner: -

I. Eligibility of the units will be decided based on the following four criteria:

[a] Units who have installed marble gangsaw machine (except 100% EOUs and units in SEZ) on or prior to 31.3.2014. The marble gangsaw machine shall be in the name of the applicant only. No gangsaw on "Lease Basis" shall be considered for the purpose of allocation of import entitlement.

[b] The Units should have been in operation for 5 years on or prior to 31.3.2014.

[c] All eligible units as per (a) above should have cumulative turnover of at least Rs 5 Crores (Rupees Five crores) during the 3 years period i.e. financial years 2011-12 to 2013-14 irrespective of whether it is from domestic or foreign sources in respect of processed marble slabs/tiles only.

[d] The Unit should be registered with Central Excise Authorities on the date of filing application.

II. Floor Price-

Licenses for import of crude or roughly trimmed marble and travertine blocks or merely cut, by sawing or otherwise into blocks of a rectangular (including square) shape shall be subject to a floor price of US\$ 325 per Metric Ton (MT), which shall be endorsed on all licenses.

III. Entitlement:

The total import of Rough Marble and Travertine blocks under ITC HS Codes 25151100 and 25151210 will be subject to a ceiling of 8 lakh MT for the whole of the licensing year, 2014-15. Eligible units will be entitled for an import license on the basis of cumulative turnover (indigenous or foreign) of at least Rupees 5 crores of processed marble slabs/tiles only, over the previous three financial years 2011-12 to 2013-14. The quantity so calculated will however be subject to a ceiling of 3500 MT per gangsaw, subject to overall availability.

IV. Actual User Condition:

All licenses shall be subject to actual user condition. Modalities for submitting hard copies of the applications is attached as Annexure 1 to this notification.

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V. Monthly Return

License holders shall file monthly returns regarding imports made by them, to the concerned Regional Authority of DGFT by the 15th of each succeeding month in which license is obtained (for example if a license is obtained on 13th February, the license holder will file the first monthly return for imports made in February by 15th of March and for each month thereafter by the 15th of subsequent month). This is a mandatory requirement.

VI. Validity of Import licences

Licenses for Import of Marble and Travertine will have a validity upto 31st December 2015.

4. Effect of this notification:

Import policy of Rough Marble and Travertine blocks for the year 2014-15 has been notified with a quota of 8 lakh MT and an MIP of US\$ 325 per MT .

(Pravir Kumar)

Director General of Foreign Trade

(Issued from File No. 01/53/162/MISC/AM15/Marble-01/IC)

Annexure-1 to Notification No: 99 (RE-2013)/2009-14 Dated : 20th November, 2014

Modalities for submitting applications for grant of quota for import of rough marble blocks

1. Eligible applicants will submit hard copies of their application, in the relevant Aayat Niryat Form, along with the documents prescribed therein, to concerned RA for import of rough marble blocks for the financial year 2014-15. RA will then forward the applications to DGFT HQ for scrutiny and allocation of quota. Calendar of events is attached as Annexure 2 to this Notification.
2. The following conditions would need to be followed and documentary proof submitted to concerned RA alongwith the application for grant of quota :-
 - [a] The Marble gangsaw in the Unit should be in the name of the Unit and established on or prior to 31.3.2014. The gang saw should not be 'on Lease' from any other party. The marble gangsaw machine should have linear movement and should have minimum 60 steel blades impregnated with diamond segments and be used only for cutting marble blocks into slabs;
 - [b] The certificate of registration with Central Excise Authorities.
 - [c] The applicant should furnish a certificate from Central Excise Authority indicating the number of Gangsaw(s) installed and functional/operational in the Unit.
 - [d] SSI/SIA Registration Certificate/Memorandum of MSME should show the Unit being in operation on or prior to 31.03.2009. State Industry Department (District Industry Centre) should certify the number of gangsaw(s) established on or prior to 31.3.2014 and this certificate need to be submitted to RA.
 - [e] The list of equipments / capital goods (other than Marble gangsaw) set up by the applicant in the Unit for processing marble slabs / tiles should be prior to 31.3.2009, as per Balance Sheet as on 31.3.2009, duly certified by a Chartered Accountant;
 - [f] Income Tax Return for the financial year 2008-09 indicating processing of marble by the Unit duly certified by a Chartered Accountant;
 - [g] CA Certificate indicating domestic/foreign sales turnover of marble slabs / tiles of years 2011-12, 2012-13 and 2013-14.
 - [h] A copy of Chartered Accountant certified statement of accounts, filed along with Balance Sheet to Income Tax authorities for each of the years i.e. 2011-12, 2012-13 and 2013-14 (in order to prove cumulative turnover from domestic or foreign sources) of marble slabs / tiles of atleast Rs. 5 crore in the last 3 years).
 - [i] The sale against Form H and other relevant Forms, job work income earned by any unit sawing marble blocks of third parties into slabs/tiles and the amount of excise duty, service tax and sales tax/VAT paid on such indigenous sales turnover of marble slabs/tiles may also be included for calculating indigenous sales turnover of the applicant. An applicant would need to submit certified copies of VAT/Sales Tax returns filed by the applicant for each of the 3 financial years indicating the indigenous sales turnover of marble slabs/tiles alongwith the income tax returns for the same period. No trading turnover shall be considered.
 - [j] With regard to calculation of indigenous sales turnover, it is clarified that the turnover will include the net sales after deducting the sales returns from the gross sales. It is also clarified that the turnover of the applicant only shall be taken into consideration and the turnover of group concerns/ sister concerns/ subsidiaries etc. shall not be counted for calculating the turnover.
 - [k] The applicant must not be on DEL (Denied Entities List) of DGFT.
 - [l] In case any applicant/ firm is found to have furnished wrong/ false information or made any misrepresentation, then it shall be debarred from the allocation for import of marble and also liable for penal action under the provisions of FT(D&R) Act 1992, as amended.
3. The last date for receipt of hard copy of application with complete documents with RA shall be 24th December 2014.

Annexure-2 to Notification No: 99 (RE-2013)/2009-14 Dated : 20th November,2014

CALENDAR OF EVENTS

Notification to be issued on	20th November, 2014
Receipt of Application in RA	Upto 24th December, 2014
Forwarding of Applications to DGFT HQ by RA's	Upto 31st December, 2014
Declaration of Allocation	8th January, 2015
Issuance of Licences	9th to 15th January, 2015

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Government of India
Ministry of Commerce & Industry
Department of Commerce
Udyog Bhawan

Notification No. 98 (RE – 2013)/2009-2014

New Delhi, Dated: 19 November, 2014

Subject:- Import Policy of Scheduled Chemicals.

S.O. (E) In exercise of powers conferred by Section 5 of the Foreign Trade (Development & Regulation) Act, 1992 (No. 22 of 1992), as amended, read with Para 1.3 of the Foreign Trade Policy, 2009-2014, the Central Government hereby stipulates the following condition for import of scheduled chemicals:

“Import of chemicals listed at Category 1A, 1B & 1C of Appendix 3 (SCOMET list) to Schedule 2 of ITC (HS) Classification of Export and Import Items is subject to the condition that for each import consignment, the importer shall, within 30 days of imports, notify the details of import to Directorate General of Foreign Trade (DGFT), National Authority, Chemical Weapons Convention (NACWC) and Department of Chemicals and Petrochemicals”.

2. Effect of this notification:

The notification makes it mandatory for the importers of chemicals listed at Category 1A, 1B & 1C of Appendix 3 (SCOMET list) to Schedule 2 of ITC (HS) Classification of Export and Import Items to notify the details of such imports to DGFT, NACWC and Department of Chemicals and Petrochemicals within 30 days from the date of their importation.

Sd/-
(Pravir Kumar)
Director General of Foreign Trade

[Issued from File No. 01/89/180/13/AM15/PC-II(A)]

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DGFT-PUBLIC NOTICES

GOVERNMENT OF INDIA
MINISTRY OF COMMERCE & INDUSTRY
DEPARTMENT OF COMMERCE
Directorate General of Foreign Trade
Udyog Bhawan: New Delhi

PUBLIC NOTICE NO. 75/ (RE-2013)2009-2014

NEW DELHI: DATED: the 20th November, 2014

Subject: Modification of SION A-1475 and SIONs A-1839, A-1841 and A-1842.

In exercise of the powers conferred under paragraph 2.4 of the Foreign Trade Policy, 2009-2014 and paragraph 1.1 of Handbook of Procedure (Vol. I) the Directorate General of Foreign Trade hereby notifies modification in SION A-1475 and SIONs A-1839, A-1841 and A-1842 as under :

(i) SION A-1475

Existing Import Item Description

Catalyst T 8P

(Import item at Sl. No.3)

Modified Import Item Description

PTA purification catalyst (0.50% palladium on carbon)

(Import item at Sl. No.3)

(ii) SIONs A-1839, A-1841 and A-1842

Existing Import Item Description

Heat Transfer Fluid (Dowtherm / Santotherm 66/Terminal VP 1)

Modified Import Item Description

Heat Transfer Fluid (Dowtherm / Santotherm 66/Therminol VP 1)

2. Effect of this Public Notice:

(i) Description of the import item under these two SIONs has been modified.

(ii) There is no other change. The number of inputs, their description & quantity permitted remains the same. The only change is in the name/description of import item in respect of both SIONs.

(Pravir Kumar)

DIRECTOR GENERAL OF FOREIGN TRADE

E-mail: dgft@nic.in

(Issued from F.No.01/82/162/00401/AM-14/DES-III)

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**Government of India
Ministry of Commerce & Industry
Department of Commerce
Udyog Bhawan**

Public Notice No. 74 (RE-2013)/2009-2014

New Delhi, Dated 19 November, 2014

Subject: India's Import/export regulation for items under Crime Control (CC) & Regional Security (RS) of USA.

In exercise of powers conferred under paragraph 2.4 of the Foreign Trade Policy, 2009-14, the Director General of Foreign Trade hereby makes the following addition in para 2.11 of the of the Handbook of Procedures (HBP) under 2.11 (c), to be read as 2.11(d); 2.11 (e) and 2.11(f) with immediate effect:-

2. (d) India's import and export with regard to USA's unilateral export control items [Crime Control (CC) Items as listed in Appendix

31(iia) and Regional Security (RS) items as listed in Appendix 31(iib)] will be governed by the following regulations:

Items listed at both Appendix 31(iia) and Appendix 31(iib) will be allowed by DGFT for import from USA provided the importer submits the following documents in

Appendix 31:

- i. documentary proof of Bill of Lading indicating Port of USA,
- ii. legal undertaking that goods shall not be exported/ alienated; and
- iii. Import is with Actual User condition.

(e) In case the importer wants to subsequently export the imported items, or any part thereof, from USA, such export will require an authorization from DGFT.

(f) Import /export of such items shall be allowed only through EDI enabled ports of India.

3. Effect of the Public Notice:

As per the Indo-US bilateral understanding, Crime Control (CC) Items and Regional Security (RS) items will be governed as per the guidelines in para 2 above. This will not be applicable for import from any other country.

**Sd/-
(Pravir Kumar)
Director General of Foreign Trade
E-mail: [dgft\[at\]nic\[dot\]in](mailto:dgft[at]nic[dot]in)
{Issued from 01/91/171/00015/AM-11/EC/PC 2(B)}**

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APPENDIX 31 (i a)

FORMAT OF IMPORT CERTIFICATE UNDER INDO US MEMORANDUM

No. DGFT/20..

GOVERNMENT OF INDIA Import Certificate

1. Importer (Name & Address with IEC Number):
2. Exporter (Name & Address):
3. Details of Items being imported:

Description of Goods	ECCN Code*	Quantity	Value
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* Export Control Classification Number of the item under US Department of Commerce Regulations (ECCN)

4. The importer has submitted:

I. the Bill of Lading No.....datedindicating the port of USA as

II. the legal undertaking that the said goods will not be exported/alienated.

5. It is certified that the importer named above has further undertaken:

- i. To import the item into India and not to redirect it or any part thereof, to another destination before its arrival in India.
- ii. Not to export the item or any part thereof without the written permission of the Certificate Issuing Authority.
- iii. To abide by actual user condition, i.e., not to re-transfer within India the item(s) specified in this Certificate without the written approval of the Certificate Issuing Authority

Date.....

Signature.....

Seal:
Designation.....

NB: This import certificate is not a substitute for import Licence in respect of the items mentioned as restricted under ITC (HS) and an import licence, in addition to this Certificate, will have to be obtained, wherever required for such items.

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APPENDIX 31(i b) FORMAT OF EXPORT CERTIFICATE UNDER INDO-US MEMORANDUM

No. DGFT/2014

GOVERNMENT OF INDIA Export Certificate

1. Exporter (Name & Address with IEC number):
2. Importer in third country (Name & Address):
3. Export Order Nodated
4. Details of items being exported:

Description of Goods	*ECCN Code	Quantity	Value	Bill of entry No & date by which import was made	ITC(HS) code, if available.
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* Export Control Classification Number of the item under US Department of Commerce Regulations (ECCN)

5. It is certified that the above Exporter has submitted that:

It is certified that the above Exporter has submitted that:

I. The above goods were imported fromUSA under due permission from DGFT vide Import Certificate No:..... dated.....

II. The above goods are being exported to(consignee in third country) in(country's name)

III. The subject goods will not be utilised for non-civilian purposes.

Date.....

Signature.....

Seal

Designation.....

NB: This export certificate is not a substitute for Export Licence in respect of the items mentioned as restricted under ITC(HS) and an Export licence, in addition to this Certificate, will have to be obtained wherever required for such items.

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Appendix 31(ia)

UNILATERAL "CRIME CONTROLLED" ITEMS ON THE U.S. DEPARTMENT OF COMMERCE CONTROL LIST

S. No.	CC ECCNs	Description
1.	0A978	Law enforcement striking weapons, including saps, police batons, side handle batons, tonfas, sjamboks, and whips
2.	0A979	Police Helmets, Shields
3.	0A981	Equipment designed for the execution of human beings
4.	0A982	Restraint Devices
5.	0E982	Technology for Restraint Devices and discharge type arms
6.	0A983	Specially Designed Implements of Torture
7.	0A984	Shotguns
8.	0E984	Technology for Shotguns
9.	0A985	Discharge Type Arms
10.	0A987	Optical Sighting Devices
11.	1A984	Chemical Agents, Tear Gas
12.	1A985	Fingerprinting Powders, Dyes, Inks
13.	3A980	Voice Print Identification equipment
14.	3A981	Polygraphs, Fingerprints Analyzers
15.	3D980	Software for Voice Print ID
16.	3E980	Technology for Voice Print ID
17.	4A003	Digital Computers for computerised finger-print equipment
18.	4A980	Computers for Fingerprint equipment
19.	4D001	Software for Digital Computers controlled by 4A003
20.	4E001	Technology for Digital Computers controlled by 4A003
21.	4D980	Software for 4A980 Fingerprint Computers
22.	4E980	Technology for Computer for Fingerprint
23.	6A002.c.	Police-Model Infrared Viewers
24.	6E001	Technology for Police Viewer development
25.	6E002	Technology for Police View Production
26.	9A980	Mobile Crime Labs

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Appendix 31(iib)

UNILATERAL "REGIONAL SECURITY" CONTROLLED ITEMS ON THE U.S. DEPARTMENT OF COMMERCE CONTROL LIST

S. No.	RS2 ECCNs	Description
1.	0A606.b.	Ground vehicles, parts and components, as follows: <ol style="list-style-type: none">Unarmed vehicles that are derived from civilian vehicles and that have all of the following:<p>Manufactured of fitted with materials or components other than reactive or electromagnetic armour to</p><ol style="list-style-type: none">provide ballistic protection to level III (National Institute of Justice Standard 0108.01, September 1985) or better;A transmission to provide drive to both front and rear wheels simultaneously, including those vehicles having additional wheels for load bearing purposes whether driven or not;Gross vehicles weight rating (GVWR) greater than 4,500 kg; andDesigned or modified for off-road use.Parts and components having all of the following:<ol style="list-style-type: none">Specially designed for vehicles specified in paragraph b.1 of this entry; andProviding ballistic protection to level III (National Institute of Justice Standard 0108.01, September 1985) or better
2.	0A918	Bayonets
3.	0E918	"Technology" for the "development", "production" or "use" of bayonets.
4.	1A004	Protective and detection equipment and components, not specially designed for military use, as follows (see List of Items Controlled). <ol style="list-style-type: none">Gas masks, filter canisters and decontamination equipment therefore designed or modified for defence against any of the following, and specially designed components therefor:<ol style="list-style-type: none">Biological agents 'adapted for use in war';Radioactive materials 'adapted for use in war';Chemical warfare (CW) agents; or'Riot control agents',Protective suits, gloves and shoes, specially designed or modified for defense against any of the following:<ol style="list-style-type: none">Biological agents 'adapted for use in war';Radioactive materials 'adapted for use in war'; orChemical warfare (CW) agents;Nuclear, biological and chemical (NBC) detection systems, specially designed or modified for detection or identification of any of the following, and specially designed components therefor:<ol style="list-style-type: none">Biological agents 'adapted for use in war';Radioactive materials 'adapted for use in war'; orChemical warfare (CW) agents;Electronic equipment designed for automatically detecting or identifying the presence of "explosives" residues and utilizing 'trace detection' techniques (e.g. Surface acoustic wave, ion mobility spectrometry, differential mobility spectrometry, mass spectrometry).
5.	1D003	"Software" specially designed or modified to enable equipment to perform the functions of equipment controlled under 1A004.c. and 1A004.d.
6.	1E001	"Technology" according to the General Technology Note for the "development" or "production" of items controlled by 1A004.d.
7.	2A983	Explosives or detonator detection equipment, both bulk and trace based, consisting of an automated device, or combination of devices for automated decision making to detect the presence of different types of explosives, explosive residue, or detonators; and parts and components, n.e.s.
8.	2A984	Concealed object detection equipment operating in the frequency range from 30 GHz to 3000 GHz and having a spatial resolution of 0.5 milliradian up to and including 1 milliradian at a standoff distance of 100 meters; and parts and components, not elsewhere specified.
9.	2B018	Equipment as follows:

Specialized machinery, equipment, gear and specially designed parts and accessories therefor, including but not limited to the following, that are specially designed for the examination, manufacture, testing and checking of arms, appliances, machines and implements of war:

- a. Armor plate drilling machines, other than radial drilling machines;
- b. Armor plate planing machines;
- c. Armor plate quenching presses;
- d. Centrifugal casting machines capable of casting tubes 6 feet (183 cm) or more in length, with a wall thickness of 2 inches (5 cm) and over;
- e. Gun barrel rifling and broaching machines, and tools therefor;
- f. Gun barrel rifling machines;
- g. Gun barrel trepanning machines;
- h. Gun boring and turning machines;
- i. Gun honing machines of 6 feet (183 cm) stroke or more;
- j. Gun jump screw lathes;
- k. Gun rifling machines;
- l. Gun straightening presses;
- m. Induction hardening machines for tank turret rings and sprockets;
Jigs and fixtures and other metal-working implements or accessories of the kinds exclusively designed for use in the manufacture of firearms, ordnance and other stores and appliances for land, sea or aerial warfare;
- n. Small arms chambering machines;
- p. Small arms deep hole drilling machines and drills therefor;
- q. Small arms rifling machines;
- r. Small arms spill boring machines;
- s. Tank turret bearing grinding machines.

10. 2D983 Software specially designed or modified for the development, production, or use of equipment controlled by 2A983.
11. 2D984 Software required for the development, production, or use of concealed object detection equipment controlled by 2A984.
12. 2E983 Technology specially designed or modified for the development, production, or use of equipment controlled by 2A983, or the development of software controlled by 2D983.
13. 2E984 Technology required for the development, production, or use of equipment controlled by 2A984 or required for the development of software controlled by 2D984.
14. 6A003.b.4.b Uncooled thermal imaging cameras
15. 6A998.c. Millimetre wave enhanced vision radar imaging systems specially designed for rotary wing aircraft and having all of the following:
 1. Operates at a frequency of 94 GHz;
 2. An average output power of less than 20 mW;
 3. Radar beam width of 1 degree; and
 4. Operating range equal to or greater than 1500 m
16. 6A999.c. Seismic intrusion detection systems that detect, classify and determine the bearing on the source of a detected signal.
17. 6D991 Software not elsewhere specified specially designed for the development, production, or use of commodities controlled by 6A998.c.
18. 6D993.b. Software specially designed for seismic intrusion detection systems controlled by 6A999.c.
19. 9A515.e. Microelectronic circuits (e.g. integrated circuits and micro-circuits) that are rated, certified, or otherwise specified or described as meeting or exceeding all the following characteristics and that are specially designed for defence articles controlled by United States Munitions List.

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

Public Notice No. 73 (RE-2013)/2009-2014

New Delhi, Dated the 18 November, 2014

Sub: Procedure for export of certified organic products.

In exercise of the powers conferred under Paragraph 2.4 of the Foreign Trade Policy, 2009-14, as amended from time to time, Director General of Foreign Trade hereby lays down the following procedure for export of certified organic products, in supersession of earlier Public Notice No. 72 (RE-2003)/2002-2007 dated 21.07.2004:

(i) A product will be allowed to be exported as "Organic Product" only when accompanied by a Transaction Certificate issued by a Certification Body accredited by National Accreditation Body (NAB) for Organic Products under the National Programme for Organic Production of the Department of Commerce.

(ii) "Organic Products" for export will be so certified only if Produced, Processed and Packed as per the standards laid down in the document "National Programme for Organic Production (NPOP)", available on the website of APEDA http://www.apeda.gov.in/apedawebsite/organic/Organic_Products.htm, as amended from time to time.

2. Effect of this Public Notice:

Procedure for export of Certified Organic Products has been notified. This supersedes the earlier Public Notice dated 21.07.2004.

**(ravir Kumar)
Director General of Foreign Trade
E-mail: dgft@nic.in**

(Issued from F.No. 01/91/180/190/AM 15/Export Cell)

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CUSTOMS-NON TARIFF NOTIFICATIONS

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, PART-II, SECTION 3, SUB-SECTION (ii), EXTRAORDINARY]

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

DEPARTMENT OF REVENUE

CENTRAL BOARD OF EXCISE AND CUSTOMS

Notification No.111/2014 - Customs (N.T.)

**DATED THE 20th November, 2014
29 Kartika, 1936(SAKA)**

S.O. (E). – In exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and in super session of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.101/2014-CUSTOMS (N.T.), dated the 5th November, 2014 vide number S.O. 2830 (E), dated the 5th November, 2014, except as respects things done or omitted to be done before such super session, the Central Board of Excise and Customs hereby determines that the rate of exchange of conversion of each of the foreign currency specified in column (2) of each of Schedule I and Schedule II annexed hereto into Indian currency or vice versa shall, with effect from 21st November, 2014 be the rate mentioned against it in the corresponding entry in column (3) thereof, for the purpose of the said section, relating to imported and export goods.

SCHEDULE-I

S.No.	Foreign Currency	Rate of exchange of one unit of foreign currency equivalent to Indian rupees	
(1)	(2)	(3)	
		(a)	(b)
		(For Imported Goods)	(For Export Goods)
1.	Australian Dollar	54.00	52.70
2.	Bahrain Dinar	169.45	160.20
3.	Canadian Dollar	55.40	54.05
4.	Danish Kroner	10.60	10.30
5.	EURO	78.90	77.00
6.	Hong Kong Dollar	8.10	7.95
7.	Kuwait Dinar	219.65	207.45
8.	New Zealand Dollar	49.30	48.05
9.	Norwegian Kroner	9.30	9.00
10.	Pound Sterling	98.45	96.25
11.	Singapore Dollar	48.25	47.10
12.	South African Rand	5.75	5.45
13.	Saudi Arabian Riyal	17.05	16.10
14.	Swedish Kroner	8.50	8.30
15.	Swiss Franc	65.75	64.00
16.	UAE Dirham	17.40	16.45
17.	US Dollar	62.60	61.60

SCHEDULE-II

S.No.	Foreign Currency	Rate of exchange of 100 units of foreign currency equivalent to Indian rupees	
(1)	(2)	(3)	
		(a)	(b)
		(For Imported Goods)	(For Export Goods)
1.	Japanese Yen	53.10	51.85
2.	Kenya Shilling	71.00	66.90

[F.No.468/01/2014-Cus.V]

(SATYAJIT MOHANTY)
DIRECTOR (ICD)
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**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)**

New Delhi, the 17th November, 2014

Notification No. 110 / 2014 - CUSTOMS (N.T.)

G.S.R. 814 (E). In exercise of the powers conferred by sub-section (2) of section 75 of the Customs Act, 1962 (52 of 1962), sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 1944), and section 93A and sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994), read with rules 3 and 4 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 (hereinafter referred to as the said rules) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) **No.98/2013-CUSTOMS (N.T.), dated the 14th September, 2013**, published vide number G.S.R. 632 (E), dated the 14th September, 2013, except as respects things done or omitted to be done before such supersession, the Central Government hereby determines the rates of drawback as specified in the Schedule annexed hereto (hereinafter referred to as the said Schedule) subject to the following notes and conditions, namely:-

Notes and conditions:

1. The tariff items and descriptions of goods in the said Schedule are aligned with the tariff items and descriptions of goods in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) at the four-digit level only. The descriptions of goods given at the six digit or eight digit or modified six or eight digits in the said Schedule are in several cases not aligned with the descriptions of goods given in the said First Schedule to the Customs Tariff Act, 1975.
2. The General Rules for the Interpretation of the First Schedule to the said Customs Tariff Act, 1975 shall mutatis mutandis apply for classifying the export goods listed in the said Schedule.
3. Notwithstanding anything contained in the said Schedule, -
 - (i) all artware or handicraft items shall be classified under the heading of artware or handicraft (of constituent material) as mentioned in the relevant Chapters;
 - (ii) any identifiable ready to use machined part or component predominantly made of iron, steel or aluminium, made through casting or forging process, and not specifically mentioned at six digit level or more in Chapter 84 or 85 or 87, may be classified under the relevant tariff item (depending upon material composition and making process) under heading 8487 or 8548 or 8708, as the case may be, irrespective of classification of such part or component at four digit level in Chapter 84 or 85 or 87 of the said Schedule;
 - (iii) the sports gloves mentioned below heading 4203 or 6116 or 6216 shall be classified in that heading and all other sports gloves shall be classified under heading 9506.
4. The figures shown in columns (4) and (6) in the said Schedule refer to the rate of drawback expressed as a percentage of the free on board value or the rate per unit quantity of the export goods, as the case may be.(ii)
5. The figures shown in columns (5) and (7) in the said Schedule refer to the maximum amount of drawback that can be availed of per unit specified in column (3).
6. An export product accompanied with application for removal of excisable goods for export (ARE-1) and forming part of project export (including turnkey export or supplies) for which no figure is shown in column (5) and (7) in the said Schedule, shall be so declared by the exporter and the maximum amount of drawback that can be availed under the said Schedule shall not exceed the amount calculated by applying ad-valorem rate of drawback shown in column (4) or (6) to one and half times the ARE- 1 value.
7. The figures shown in the said Schedule under the drawback rate and drawback cap appearing below the column heading "Drawback when Cenvat facility has not been availed" refer to the total drawback (Customs, Central Excise and Service Tax component put together) allowable and those appearing under the column heading "Drawback when Cenvat facility has been availed" refer to the drawback allowable under the Customs component. The difference between the two columns refers to the Central Excise and Service Tax component of drawback. If the rate indicated is the same in both the columns, it

shall mean that the same pertains to only Customs component and is available irrespective of whether the exporter has availed of Cenvat facility or not.

8. The rates of drawback specified against the various tariff items in the said Schedule in specific terms or on ad valorem basis, unless otherwise specifically provided, are inclusive of drawback for packing materials used, if any.
9. Drawback at the rates specified in the said Schedule shall be applicable only if the procedural requirements for claiming drawback as specified in rules 11, 12 and 13 of the said rules, unless otherwise relaxed by the competent authority, are satisfied.
10. The rates of drawback specified in the said Schedule shall not be applicable to export of a commodity or product if such commodity or product is -
 - (a) manufactured partly or wholly in a warehouse under section 65 of the Customs Act, 1962 (52 of 1962);
 - (b) manufactured or exported in discharge of export obligation against an Advance Licence or Advance Authorisation or Duty Free Import Authorisation issued under the Duty Exemption Scheme of the relevant Export and Import Policy or the Foreign Trade Policy:

Provided that where exports are made against Advance Licences issued on or after the 1st April, 1997, in discharge of export obligations in terms of notification No. 31/97 - Customs, dated the 1st April, 1997, or against Duty Free Replenishment Certificate Licence issued in terms of **notification No. 48/2000-Customs, dated the 25th April, 2000**, or against Duty Free Replenishment Certificate Licence issued in terms of notification No. 46/2002-Customs, dated the 22nd April, 2002, or against Duty Free Replenishment Certificate Licence issued in terms of **notification No. 90/2004-Customs, dated the 10th September, 2004**, drawback at the rate equivalent to Central Excise allocation of rate of drawback specified in the said Schedule shall be admissible subject to the conditions specified therein;

(c) manufactured or exported by a unit licensed as hundred per cent. Export Oriented Unit in terms of the provisions of the relevant Export and Import Policy or the Foreign Trade Policy;

(d) manufactured or exported by any of the units situated in Free Trade Zones or Export Processing Zones or Special Economic Zones;(iii)

(e) manufactured or exported availing the benefit of the **notification No. 32/1997–Customs, dated 01st April, 1997**.

11. The rates and caps of drawback specified in columns (4) and (5) of the said schedule shall not be applicable to export of a commodity or product if such commodity or product is –
 - (a) manufactured or exported by availing the rebate of duty paid on materials used in the manufacture or processing of such commodity or product in terms of rule 18 of the Central Excise Rules, 2002;
 - (b) manufactured or exported in terms of sub-rule (2) of rule 19 of the Central Excise Rules, 2002.
12. Wherever specific rates have been provided against tariff item in the said Schedule, the drawback shall be payable only if the amount is one per cent. or more of free on board value, except where the amount of drawback per shipment exceeds five hundred rupees.
13. The expression “when Cenvat facility has not been availed”, used in the said Schedule, shall mean that the exporter shall satisfy the following conditions, namely:-
 - (a) the exporter shall declare, and if necessary, establish to the satisfaction of the Assistant Commissioner of Customs or Assistant Commissioner of Central Excise or Deputy Commissioner of Customs or Deputy Commissioner of Central Excise, as the case may be, that no Cenvat facility has been availed for any of the inputs or input services used in the manufacture of the export product;
 - (b) if the goods are exported under bond or claim for rebate of duty of central excise, a certificate from the Superintendent of Customs or Superintendent of Central Excise in-charge of the factory of production, to the effect that no Cenvat facility has been availed for any of the inputs or input services used in the manufacture of the export product, is produced:

Provided that the certificate regarding non-availment of Cenvat facility shall not be required in the case of exports of handloom products or handicrafts (including handicrafts of brass artware) or finished leather and other export products which are unconditionally exempt from the duty of central excise.
14. Whenever a composite article is exported for which any specific rate has not been provided in the said Schedule, the rates of drawback applicable to various constituent materials can be extended to the composite article according to net content of such materials on the basis of a self-declaration to be furnished by the exporter to this effect and in case of doubt or where there is any information contrary to the declarations, the proper officer of customs shall cause a verification of such declarations.

15. The term 'article of leather' in Chapter 42 of the said Schedule shall mean any article wherein 60% or more of the outer visible surface area (excluding shoulder straps or handles or fur skin trimming, if any) is of leather notwithstanding that such article is made of leather and any other material.
16. The term "dyed", wherever used in the said Schedule in relation to textile materials, shall include yarn or piece dyed or predominantly printed or coloured in the body.
17. The term "dyed" in relation to fabrics and yarn of cotton, shall include "bleached or mercerised or printed or mélange".
18. The term "dyed" in relation to textile materials in Chapters 54 and 55 shall include "printed or bleached".(iv)
19. In respect of the tariff items in Chapters 60, 61, 62 and 63 of the said Schedule, the blend containing cotton and man-made fibre shall mean that content of man-made fibre in it shall be more than 15% but less than 85% by weight and the blend containing wool and man-made fibre shall mean that content of man-made fibre in it shall be more than 15% but less than 85% by weight. The garment or made-up of cotton or wool or man-made fibre or silk shall mean that the content in it of the respective fibre is 85% or more by weight.
20. The term "shirts" in relation to Chapters 61 and 62 of the said Schedule shall include "shirts with hood".
21. In respect of the tariff items appearing in Chapter 64 of the said Schedule, leather shoes, boots or half boots for adult shall comprise the following sizes, namely: -
 - (a) French point or Paris point or Continental Size above 33;
 - (b) English or UK adult size 1 and above; and
 - (c) American or USA adult size 1 and above.
22. In respect of the tariff items appearing in Chapter 64 of the said Schedule, leather shoes, boots or half boots for children shall comprise the following sizes, namely: -
 - (a) French point or Paris point or Continental Size upto 33;
 - (b) English or UK children size upto 13; and
 - (c) American or USA children size upto 13.
23. The drawback rates specified in the said Schedule against tariff items 711301, 711302 and 711401 shall apply only to goods exported by airfreight, post parcel or authorised courier through the Custom Houses as specified in para 4A.12 of the Hand Book of Procedures (Vol. I), 2009-2014 published vide Public Notice No.1 (RE-2012) / 2009-2014, dated the 5th June, 2012 of the Government of India in the Ministry of Commerce and Industry, after examination by the Customs Appraiser or Superintendent to ascertain the quality of gold or silver and the quantity of net content of gold or silver in the gold jewellery or silver jewellery or silver articles. The free on board value of any consignment through authorised courier shall not exceed rupees twenty lakhs.
24. The drawback rates specified in the said Schedule against tariff items 711301, 711302 and 711401 shall not be applicable to goods manufactured or exported in discharge of export obligation against any Scheme of the relevant Export and Import Policy or the Foreign Trade Policy of the Government of India which provides for duty free import or replenishment or procurement from local sources of gold or silver.
25. "Vehicles" of Chapter 87 of the said Schedule shall comprise completely built unit or completely knocked down (CKD) unit or semi knocked down (SKD) unit.
 2. All claims for duty drawback at the rates of drawback notified herein shall be filed with reference to the tariff items and descriptions of goods shown in columns (1) and (2) of the said Schedule respectively. Where, in respect of the export product, the rate of drawback specified in the said Schedule is Nil or is not applicable, the rate of drawback may be fixed, on an application by an individual manufacturer or exporter in accordance with the said rules. Where the claim for duty drawback is filed with reference to tariff item of the said Schedule and it is for the rate of drawback specified herein, an application, as referred under sub-rule (1) of rule 7 of the said rules shall not be admissible.

3. This notification shall come into force on the 22nd day of November, 2014.

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GOVERNMENT OF INDIA MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)

Notification No. 109 /2014- Customs (N.T)

New Delhi, the 17th November, 2014

G.S.R. 813 (E). – In exercise of the powers conferred by section 75 of the Customs Act, 1962 (52 of 1962), section 37 of the Central Excise Act, 1994 (1 of 1944) and section 93A read with section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, namely:-

1. (1) These rules may be called the Customs, Central Excise Duties and Service Tax Drawback (Amendment) Rules, 2014.

(2) They shall come into force on 22nd November, 2014.

2. In the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, in rule 7, in sub-rule (1), for the words “he may within three months”, the words “he may, except where a claim for drawback under rule 3 or rule 4 has been made, within three months” shall be substituted.

[F. No. 609/107/2014-DBK]
(Sanjay Kumar)

Under Secretary to the Government of India

Note.- The principal rules were published vide number G.S.R.441 (E), dated the 26th May, 1995 and last amended by notification number 97/2013-Custom (N.T.), dated the 14th September, 2013 vide number G.S.R 631 (E), dated the 14th September, 2013.

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Government of India
Ministry of Finance
(Department of Revenue)
(Central Board of Excise and Customs)

Notification No. 108/14-CUSTOMS (N. T.)

**New Delhi, 14th November, 2014
23 Kartika, 1936 (SAKA)**

S.O. ... (E).— In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Excise & Customs, being satisfied that it is necessary and expedient so to do, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely:-

In the said notification, for TABLE-1, TABLE-2, and TABLE-3 the following Tables shall be substituted namely:-

"TABLE-1

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value US \$ (Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	734
2	1511 90 10	RBD Palm Oil	761
3	1511 90 90	Others – Palm Oil	748
4	1511 10 00	Crude Palmolein	764
5	1511 90 20	RBD Palmolein	767
6	1511 90 90	Others – Palmolein	766
7	1507 10 00	Crude Soya bean Oil	847
8	7404 00 22	Brass Scrap (all grades)	3808
9	1207 91 00	Poppy seeds	3747

TABLE-2

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$)
(1)	(2)	(3)	(4)
1	71 or 98	Gold, in any form, in respect of which the benefit of entries at serial number 321 and 323 of the Notification No. 12/2012-Customs dated 17.03.2012 is availed	378 per 10 grams
2	71 or 98	Silver, in any form, in respect of which the benefit of entries at serial number 322 and 324 of the Notification No. 12/2012-Customs dated 17.03.2012 is availed	517 per kilogram

TABLE-3

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$ Per Metric Tons)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	2239"

[F. No. 467/01/2014-Cus-V Pt.I]
(SATYAJIT MOHANTY)
Director (ICD)

Note: - The principal notification was published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide Notification No. 36/2001–Customs (N.T.), dated the 3rd August, 2001, vide number S. O. 748 (E), dated the 3rd August, 2001 and was last amended vide Notification No. 100/2014-Customs (N.T.), dated the 31st October, 2014, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O 2804 (E) Dated, the 31st October, 2014.

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**Circular No. 12/2014 -Customs
F. No. 465/8/2013 – Cus V**

Government of India
Ministry of Finance
Department of Revenue
Central Board of Customs & Excise
Room no. 49, North Block, New Delhi - 110001

Dated 17th November, 2014

To

Chief Commissioners of Customs (All),
Chief Commissioners of Central Excise and Customs (All),
Director General, Directorate General of Revenue Intelligence,
Commissioners of Customs (All),
Commissioners of Central Excise and Customs (All).

Madam/Sir,

Subject: Valuation/Assessment Practice in respect of export of Iron Ore

The Board has received references relating to the valuation of iron ore entered for export. The matter has been examined.

2. It has been reported that Iron ore, by its nature, undergoes a change in moisture and Fe content with the passage of time including during transport. The iron ore is tested both at the load port and at the port of discharge for ascertaining its quality and price. The commercial contracts governing its sale, often, contain provisions to adjust the amount payable depending upon the test report at the port of discharge. It is also reported that exporters present provisional invoices at the time of export since prices are to be finally determined after tests at discharge port.
3. The matter has been examined. In order to bring in uniformity, transparency and consistency in assessment of export of Iron Ore, fines and pellets, it has been decided that the following procedure shall be adopted by all Custom Houses:
 - (a) When a consignment is entered for export of iron ore, fines or pellets, samples shall be drawn in the presence of Customs by following the procedure laid down by the Bureau of Indian Standards for drawal of samples of Iron ore, fines and Iron ore pellets and sent for testing.
 - (b) The declared value of the export goods, shall be scrutinized in relation to the provisional invoice, contract, weight, price, etc., by the proper officer in terms of the provisions of Section 14 and the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the Shipping Bill may be provisionally assessed. In case of the transaction being declared or found to be between related parties, procedures governing related party transactions shall be followed.
 - (c) Upon receipt of the load port test report and discharge port test report the proper officer shall compare the two reports with the terms set out in the contract. Where variations in the two test reports are within tolerance limits provided in the contract and do not impinge upon the declared price, the proper officer may proceed to finalize the provisionally assessed shipping bill in terms of the provisions of Section 14 and the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
 - (d) In cases where the load port test report and discharge port test report show a variation, so as to impinge upon the price, the proper officer shall proceed to re-determine the value of the goods in terms of Customs Valuation (Determination of Value of Export Goods) Rules, 2007. In no case, shall a price based upon the average of the two test reports be accepted for the purposes of arriving at the assessable value.
 - (e) In cases where the transaction is being declared or is found to be between related Parties, while the above procedures will continue to be followed, the finalization of assessments shall be done by following instructions governing the investigation of such cases by SVBs.
 - (f) The Custom Houses will ensure that the shipping bills are finally assessed within 30 days of the receipt of all documents. However, this time limit shall not apply to cases under investigation for related party transactions, which shall be governed by the circular relating to investigations by SVBs.
4. The Custom Houses shall monitor receipt of Bank Realisation Certificates for the purposes of comparison with the final invoices submitted by the exporter to satisfy the accuracy of assessed values.
5. Difficulties, if any, faced in the implementation of this circular, may be immediately brought to the notice of the Board.
6. Wide publicity to this Circular may be given by way of issuance of public notice.

Yours faithfully,
(Satyajit Mohanty)
Director (ICD)

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**Circular No.11/2014-Customs
F.No.354/59/2014-TRU**

Government of India
Ministry of Finance
(Department of Revenue)
Tax Research Unit

New Delhi, the 14th November, 2014

To,

Principal Chief Commissioners / Chief Commissioners of Customs (All)
Principal Chief Commissioners / Chief Commissioners of Customs & Central Excise (All)
Principal Director General, Directorate General of Revenue Intelligence

Sir / Madam,

Subject: Method of calculation of safeguard duty leviable vide notification No.4/2012-Customs (SG) dated 05.10.2012 on import of Carbon Black under Advance Authorization Scheme – Regarding.

Representations have been received from the trade and the field formations regarding the method of calculation of safeguard (SG) duty leviable under notification No.4/2012-Customs (SG) dated 05.10.2012 on import of carbon black against Advance Authorization.

2. In pursuance of section 8C of the Customs Tariff Act (CTA), 1975, under notification No.4/2012-Customs (SG) dated 05.10.2012, safeguard duty has been imposed on carbon black imported from China @ 30% ad valorem minus anti-dumping duty (ADD) payable, if any. ADD is leviable on import of carbon black from China @ USD 0.423 per kg vide notification No.9/2013-Customs (ADD) dated 26.04.2013.
- 2.1 Imports against Advance Authorisation are exempt from payment of ADD. Safeguard (SG) duty leviable under section 8B of the CTA, 1975 is also exempt on imports against Advance Authorisation. However, the SG duty leviable under section 8C of the CTA, 1975 in respect of imports from China is not exempt on imports against Advance Authorisation. In this context, the issue that has been raised is as to what would be the SG duty leviable on imports of carbon black against Advance Authorisation, that is whether it would be 30% – 0 or 30% – USD 0.423 per kg.
3. The matter has been examined. The purpose of levying ADD under section 9A of the Customs Tariff Act is to protect the domestic industry from injury caused on account of import of goods at an export price which is less than its normal value. The difference between the normal value and the export price from the other country is the margin of dumping, and thus ADD is levied to offset the margin of dumping. The purpose of levying SG duty under section 8C of the Customs Tariff Act however is to protect the domestic industry from a surge in the imports which causes or threatens to cause market disruption.
- 3.1 In both the cases, the duty is levied to offset the maximum injury possible to the domestic industry in the given circumstances, and thereafter, the amount of duty is limited to that extent. The domestic industry is not entitled to have double protection going beyond the quantum of maximum injury possible, either on account of dumping and/or surge in imports. The importer is, therefore, liable to pay ADD or SG duty, whichever is greater so as to neutralise the maximum injury possible, and not both the duties cumulatively. In the final findings of safeguard investigation concerning imports of carbon black from China, the DG (Safeguard), while considering the issue of levy of both ADD and SG duty on carbon black, had observed that both duties have one function in common i.e. neutralising injurious effects of imports and hence, SG duty shall take into account the ADD payable, if any, as there could not be dual protection against the same injury. Accordingly, while imposing specific safeguard duty, ADD payable, if any, on import of carbon black was allowed to be adjusted.
- 3.2 In another case of SG duty levied under section 8B, the Standing Board on Safeguards, while considering the findings of DG (Safeguard), has decided that the SG duty should be levied in the form and manner that the domestic industry is not given dual protection and duties imposed are consistent with international law.
4. In the case of normal import of carbon black, the ADD payable is determined first and SG duty payable is then calculated by subtracting ADD from SG duty levied under notification No.4/2012- Customs (SG).

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- 4.1 In the case of import under Advance Authorisation, ADD is payable but for the exemption available under notification No.96/2009-Customs, dated 11.09.2009 governing the said imports. Such exemption is subject to the condition that the importer shall fulfil the export obligation. In the event of non-fulfilment of export obligation, the importer is liable to pay an amount equal to the duty leviable, but for the exemption, on the imported materials, together with applicable interest from the date of clearance of the said materials. Thus, along with other duties, the ADD would be payable if the conditions of the notification are not fulfilled.
5. In view of the above, it is clarified that in the case of imports of carbon black against Advance Authorisation, the applicable SG duty levied under section 8C of the CTA, 1975 vide notification No.4/2012- Customs (SG) dated 05.10.2012 will be calculated as under-
- (a) On import of carbon black from China, ADD is leviable @ USD 0.423 per kg vide notification No.9/2013-Customs (ADD) dated 26.04.2013. Though on imports of carbon black against Advance Authorisation there is a conditional exemption from ADD vide notification No.96/2009-Customs, dated 11.09.2009, the ADD payable is USD 0.423 per kg but for the exemption.
- (b) Accordingly, SG duty leviable under section 8C of the CTA, 1975 will be 30% minus ADD payable, but for the exemption at the time of import i.e. 30% less USD 0.423 per kg. In a case where the SG duty payable is negative, the same shall be treated as Nil.
6. Trade Notice/Public Notice may be issued to the field formations and taxpayers.
7. Difficulties faced, if any, in implementation of this Circular may be brought to the notice of the Board.
- (Alok Shukla)
Joint Secretary (TRU)

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CENTRAL EXCISE- CIRCULARS

Circular No.: 990/14/2014-CX-8
F. No. 267/72/2013-CX.8 (Pt)

Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

New Delhi, the 19th of November, 2014

To,
Principal Chief Commissioners/Chief Commissioners of Central Excise (All)
Principal Chief Commissioners/Chief Commissioners of Central Excise & Customs (All)
Director General, Directorate General of Central Excise Intelligence
Principal Commissioners/Commissioners of Central Excise (All)
Principal Commissioners/Commissioners of Central Excise & customs (All)
Web-master, CBEC

Madam/Sir,

Sub: Clarification regarding availment of CENVAT credit after six months-reg.

Attention is invited to the Notification of the Government of India in the Ministry of Finance, Department of Revenue No. 21/2014-CE (NT) dated 11.07.2014, vide which, inter alia, amendment was made in Rule 4(1) and 4(7) of CENVAT Credit Rules, 2004 (CCR, 2004) to prescribe that manufacturer or output service provider shall not take CENVAT credit after six months of the date of issue of any of the documents specified in sub-rule (1) of Rule 9.

2. concerns have been expressed by trade that in view of above changes, the re-credit taken in following three situations may be hit by the time limit of six months prescribed:
 - i. 3rd proviso to Rule 4(7) of CCR, 2004 prescribes that if the payment of value of input service and service tax payable is not made within three months of date of invoice, bill or challan, then the CENVAT Credit availed is required to be paid back by the manufacturer or service provider. Subsequently, when such payment of value of input service and service tax is made, the amount so paid back can be re-credited.
 - ii. According to Rule 3(5B) of CCR, 2004, if the value of any input or capital goods before being put to use on which CENVAT Credit has been taken, is written off or such provisions made in Books of Account, the manufacturer or service provider is required to pay an amount equal to credit so taken. However, when the inputs or capital goods are subsequently used, the amount so paid can be re-credited in the account.
 - iii. Rule 4(5)(a) of CCR, 2004 prescribes that in case inputs sent to job worker are not received back within 180 days, the manufacturer or service provider is required to pay an amount equal to credit taken on such inputs in the first instance. However, when the inputs are subsequently received back from job worker, the amount so paid can be re-credited in the account.
3. The matter has been examined. The purpose of the amendment made by Notification No. 21/2014-CE (NT) dated 11.07.2014 is to ensure that after the issue of a document under sub-rule (1) of Rule 9, credit is taken for the first time within six months of the issue of the document. Once this condition is met, the limitation has no further application. It is, therefore, clarified that in each of the three situations described above pertaining to Rule 4(7), Rule 3(5B) or Rule 4(5) (a) of CCR, 2004, the limitation of six months would apply when the credit is taken for the first time on an eligible document. It would not apply for taking re-credit of amount reversed, after meeting the conditions prescribed in these rules
4. Difficulties faced, if any, in implementation of this Circular may be brought to the notice of the Board. Hindi version follows.

(Shankar Prasad Sarma)
OSD, CX.8

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RBI

**RBI/2014-15/310
A.P. (DIR Series) Circular No.40**

November 21, 2014

To

All Authorised Persons in Foreign Exchange

Madam / Sir,

Release of Foreign Exchange for Haj/ Umrah pilgrimage

Attention of Authorised Persons in foreign exchange is invited to **A.P. (DIR Series) Circular No. 19 dated October 30, 2000; A.P. (DIR Series) Circular No.11 [A.P. (F.L. Series) Circular No.1] dated November 13, 2001 and A.P.(DIR Series) Circular No. 50 [A.P.(FL Series) Circular No. 7] dated May 4, 2010**, regarding release of foreign exchange in the form of foreign currency notes and coins which remains as hitherto.

2. It has now been decided that henceforth Authorised Dealers and Full Fledged Money Changers may release the full amount of BTQ entitlement in cash or up to the cash limit specified by the Haj Committee of India, to the Haj/ Umrah pilgrims also.
3. Authorised Persons may bring the contents of this circular to the notice of their constituents and customers concerned.
4. The directions contained in this circular have been issued under sections 10(4) and 11(1) of the Foreign Exchange Management Act, 1999 (42 of 1999) and are without prejudice to permissions / approvals, if any, required under any other law.

Yours faithfully,

**(C.D.Srinivasan)
Chief General Manager**

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RBI/2014-15/309
A.P. (DIR Series) Circular No. 39

November 21, 2014

To

All Authorised Dealer Category-I Banks

Madam / Sir

External Commercial Borrowings (ECB) Policy – Parking of ECB proceeds

Attention of Authorized Dealer Category - I (AD Category- I) banks is invited to **A.P. (DIR Series) Circular No. 52 dated November 23, 2011** relating to parking of proceeds of External Commercial Borrowings (ECB).

2. At present, eligible ECB borrowers are required to bring ECB proceeds, meant for Rupee expenditure in India for permitted end uses, such as, local sourcing of capital goods, on-lending to Self-Help Groups or for micro credit, payment for spectrum allocation, etc., immediately for credit to their Rupee accounts with AD Category - I banks in India.
3. With a view to providing greater flexibility to the ECB borrowers in structuring draw down of ECB proceeds and utilisation of the same for permitted end uses, it has been decided to permit AD Category -I banks to allow eligible ECB borrowers to park ECB proceeds (both under the automatic and approval routes) in term deposits with AD Category- I banks in India for a maximum period of six months pending utilisation for permitted end uses. The facility will be with the following conditions:
 - i. The applicable guidelines on eligible borrower, recognised lender, average maturity period, all-in-cost, permitted end uses, etc. should be complied with.

No charge in any form should be created on such term deposits i.e. to say that the term deposits should be kept unencumbered during their currency.
 - ii. Such term deposits should be exclusively in the name of the borrower.
 - iii. Such term deposits can be liquidated as and when required.
4. The amended ECB policy will come into force with immediate effect and is subject to review. All other aspects of ECB policy would remain unchanged.
5. AD Category banks may bring the contents of this circular to the notice of their constituents and customers.
6. The directions contained in this circular have been issued under sections 10(4) and 11(1) of the Foreign Exchange Management Act, 1999 (42 of 1999) and are without prejudice to permissions / approvals, if any, required under any other law.

Yours faithfully

(B P Kanungo)
Principal Chief General Manager

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RBI/2014-15/307
A.P. (DIR Series) Circular No. 38

November 20, 2014

To

All Category – I Authorised Dealer Banks

Madam/ Sir,

Acquisition/Transfer of Immovable property – Payment of taxes

Attention of Authorised Dealers in Foreign Exchange is invited to Foreign Exchange Management (Acquisition and Transfer of immovable property in India) Regulations, 2000 notified vide **Notification No. FEMA 21 /2000-RB dated 3rd May 2000** as amended from time to time.

2. It has been observed that doubts persist in the members of public regarding requirement of payment of taxes while undertaking property transactions under these regulations.
3. In this connection, it is clarified that transactions involving acquisition of immovable property under these regulations shall be subject to the applicable tax laws in India.
4. Reserve Bank has since amended the Principal Regulations through the Foreign Exchange Management (Acquisition and Transfer of immovable property in India) (Amendment) Regulations, 2014 notified vide **Notification No. FEMA.321/2014-RB dated September 26, 2014** c.f. G.S.R. No.733(E) dated October 17, 2014.
5. Authorised Dealers may bring the content of this circular to the notice of their constituents concerned.
6. The directions contained in this circular have been issued under Section 10(4) and 11(1) of the Foreign Exchange Management Act (FEMA), 1999 (42 of 1999) and are without prejudice to permissions/approvals, if any, required under any other law.

Yours faithfully

(C D Srinivasan)
Chief General Manager

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RBI/2014-15/306 A.P. (DIR Series) Circular No. 37

November 20, 2014

To,

All Category - I Authorised Dealer Banks

Madam / Sir,

Export of Goods / Software / Services – Period of Realisation and Repatriation of Export Proceeds – For exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs and BTPs

Attention of Authorised Dealer Category-I (AD Category-I) banks is invited to **A.P. (DIR Series) Circular No. 52 dated November 20, 2012** extending the enhanced period for realization and repatriation to India, of the amount representing the full value of exports, from six months to twelve months from the date of export. This relaxation was available up to March 31, 2013. Thereafter, in terms of **A.P. (DIR Series) Circular No. 105 dated May 20, 2013**, this period was brought down from twelve months to nine months from the date of export, valid till September 30, 2013. Further, in terms of **A.P. (DIR Series) Circular No. 35 dated April 01, 2002**, **A.P. (DIR Series) Circular No. 25 dated November 01, 2004** and **A.P. (DIR Series) Circular No. 108 dated June 11, 2013**, the Units located in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs shall realize and repatriate full value of goods/software/services, to India within a period of twelve months from the date of export.

2. The issue has since been reviewed and it has been decided, in consultation with the Government of India, that henceforth the period of realization and repatriation of export proceeds shall be nine months from the date of export for all exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice.
3. The provisions in regard to period of realization and repatriation to India of the full exports made to warehouses established outside India remain unchanged.
4. AD Category-I banks may bring the contents of this circular to the notice of their constituents and customers concerned.
5. The directions contained in this circular have been issued under sections 10 (4) and 11(1) of the Foreign Exchange Management Act (FEMA), 1999 (42 of 1999) and are without prejudice to permissions / approvals, if any, required under any other law.

Yours faithfully,

**(C. D. Srinivasan)
Chief General Manager**