

केन्द्रीय उत्पाद तथा सीमा शुल्क के आयुक्त का कार्यालय
केन्द्रीय राजस्व भवन, आर.जी.गड़करी चौक, नासिक - 422 002

ट्रेड नोटिस नं. 9/2009

विषय :- PROCEDURE FOR DIRECT SUPPLY BY INTERMEDIATE
SUPPLIER TO THE PORT FOR EXPORT BY
ULTIMATE SUPPLIER

उपरोक्त विषय पर भारत सरकार, वित्त मंत्रालय, राजस्व विभाग नई दिल्ली द्वारा
दिनांक 23.07.2009 की फा.सं. 209/04/2008-Cx.6
तहत जारी परिपत्र / पत्र संख्या 893/13/2009-Cx की प्रतिलिपी सूचना
मार्गदर्शन एवं कार्यवाही के लिए प्राप्त करें।

सभी संबंधित संगठनों / कार्यालयों से अनुरोध है कि वे परिपत्र / पत्र की जानकारी
अपने सभी सदस्य, निर्माताओं एवं व्यापारियों को दें।

इन्द्र प्रकाश लाल
(इन्द्र प्रकाश लाल)
आयुक्त

फा.सं. V (Gen) 27-169/TN/2009
नासिक, दिनांक: 16-9-2009
संलग्न :- यथोपरि।

प्रतिलिपी प्रेषित :- डाक सूची के अनुसार

- मुख्य आयुक्त, केन्द्रीय उत्पाद तथा सीमा शुल्क, नागपूर
- आयुक्त (अपील्स), केन्द्रीय उत्पाद तथा सीमा शुल्क, नासिक
- अपर आयुक्त / संयुक्त आयुक्त, केन्द्रीय उत्पाद तथा सीमा शुल्क, नासिक
- सभी सहायक / उप आयुक्त, केन्द्रीय उत्पाद तथा सीमा शुल्क, नासिक (मु.)
- सभी मंडल प्रभारी, सहायक / उप आयुक्त, मंडल - I II III IV जलगांव, सेवाकर तथा आय.सी.डी. अंबड, जानोरी, भूसावल
- सभी अनुभाग प्रमुख (मु.)

Circular No. 893/13/ 2009-CX

F.No.209/04/2008-CX.6
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

New Delhi, dated the 23rd July, 2009

To

All Chief Commissioners of Customs & Central Excise
All Chief Commissioners of Central Excise
All Commissioners of Customs & Central Excise,
All Commissioners of Central Excise

Subject: Procedure for direct supply by intermediate supplier to the port for export for export by ultimate supplier - reg.

Sir/Madam,

Attention is invited to Public Notice No. 151 (RE-2008)/2004-09 dated 26th February, 2009 issued by DGFT. Vide Sr. No. 16 of the said Public Notice, the 2nd sub-paragraph of paragraph 4.13 relating to "Advance Authorization or DFIA for Intermediate Supplies" has been amended. It has been, inter alia, provided that **intermediate supplier can also supply the product(s) directly to the port for export by the ultimate exporter (holder of Advance Authorisation or DFIA). In such cases, shipping bill shall be in the name of the ultimate exporter with the name of intermediate supplier endorsed on it.** Similarly, clause 3.b.1 of the Guidelines for Applicants in ANF 4F has also been suitably amended by Sr. no. 17 of the Public Notice.

2. In view of these provisions, the following procedure may be followed in case of supply of the products directly to the port of export by the intermediate supplier for export by the ultimate exporter;

The intermediate manufacturer as prescribed in para 4.13 of the FTP, 2004-09 can also remove goods to the port of export without payment of duty under bond. In such cases, the goods should be verified and sealed in the presence of central excise officers, and ARE-1 prepared in this regard should be countersigned by central excise officers. The ARE-1 shall also show the name and address of ultimate exporter, and the details of permission/ invalidation letter issued by licensing authority. The description, quantity, value, technical specifications, etc., mentioned in the permission / invalidation letter shall be verified by the central excise officer with respect to the goods supplied by the said intermediate supplier. The Shipping Bill should be prepared in the name of the ultimate exporter with the name of intermediate supplier endorsed on it. However, the reference of ARE-1 of the intermediate manufacturer and permission/invalidation letter issued in favour of intermediate manufacturer should also be mentioned in such a Shipping Bill. The procedure relating to proof of export as given in Chapter 7 of CBEC's Central Excise Manual shall be followed for such exports.

3. Trade & industry as well as field formations may please be informed suitably.
4. Receipt of the Circular may be acknowledged.
5. Hindi version will follow.

Yours faithfully,

(Ved Prakash Singh)
Under Secretary to the Government of India