

**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS – IV)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA
TAL– URAN, DISTRICT – RAIGAD, MAHARASHTRA – 400 707**

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F.No.S/12-Gen-179/2014-15 AM (X)

Date: 04.10.2016

STANDING ORDER No. : 56/2016

Subject: Incorrect simultaneous issuances of dual benefit of Zero duty EPCG and SHIS to exporters under the FTP 2009-14 –option providing flexibility to return either benefit.

Attention of all officers and concerned staff is invited to CBEC Circular No. 45/2016-Customs dated 23.09.2016 on the above mentioned subject.

2. Instances of simultaneous issuance of zero duty EPCG and SHIS were detected by DRI and highlighted to the DGFT. Subsequently, the CAG of India also mapped the concurrent availing of SHIS and zero duty EPCG not being in line with FTP 2009-14 provisions. The issue revolves around wordings in para 5.1A HBP (27.08.2009), para 5.1(f) FTP (5.6.2012), para 5.1(b) FTP (18.4.2013), para 3.10.3 and 9.3(HBP).
3. After inter-Departmental consultations, that also took into account wordings in conditions specified in Customs EPCG/Post Export EPCG notification nos. 101/2009-Cus, 102/2009-Cus, 22/2013-Cus, 5/2013-Cus, 23/2013-Cus and SHIS notification No. 104/2009-Cus and clarifications made in Circular Nos. 26/2009-Cus and 38/2010-Cus, the Public Notice No. 30/2015-2020 dated 8.9.2016 (copy attached has been issued by the Department of Commerce (DGFT) with the concurrence of Department of Revenue. The aspects notified in the Public Notice are self explanatory. The Ministry directs that pending issues related to the simultaneous

issuance or availing of zero duty EPCG/Post Export EPCG and SHIS shall be decided in terms of the said Public Notice.

4. It was noted by the Ministry that consequent to issuance of the said Public Notice, the bar related to dual issuance placed in Customs notifications in so far as they relate to the FTP 2015-20 become unnecessary. These have been removed through Notification No. 52/2016-Customs dated 23.9.2016 that has suitably amended Notification Nos. 104/2009-Cus, 16/2015-Cus and 17/2015-Cus.
5. The above instructions are brought to the notice of all the officers, concerned staff and field formations for information, guidance and strict compliance.
6. Difficulties faced, if any, in implementation of this standing order may be brought to the notice of this office.

Sd/-
(SUBHASH AGRAWAL)
Commissioner of Customs, NS-IV

Copy to:

- 1.The Chief Commissioner of Customs, Mumbai Zone-II.
- 2.The Pr. Commissioner of Customs, NS-I.
- 3.The Commissioner of Customs, NS- Gen, II, III, IV & V.
- 4.The Addl. /Joint Commissioner of Customs, NS- Gen, I, II, III, IV & V.
- 5.All the Dy. / Asstt. Commissioner of Customs, NS-II, NS-IV and NS-Gen.
- 6.Notice Board and Website.