

GENERAL EXEMPTION NO. 13

Material imported against Advance Licence issued on or after 19th September, 1995, and covered by a Quantity Based Duty Exemption Entitlement Certificate.

[Notifn. No.149/95 - Cus. dt.19.9.1995 as amended by Notifn. Nos. 162/95, 30/96, 71/96, 93/97, 51/99, 121/99, 120/00, 30/01, 122/01,113/02 and 125/02 , 46/13, 26/17.]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India, against an **Advance Licence applied for and issued on or after 19th September, 1995**, with an obligation to export products specified in the Table annexed to this notification hereinafter referred to as the said licence), from the **whole of the duty of customs** leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the **whole of the additional duty** leviable thereon under sub-sections (1), (3) and (5) of section 3 of the said Customs Tariff Act, subject to the following conditions, namely:-

- (i) that the materials imported are covered by a Quantity Based Duty Exemption Entitlement Certificate (hereinafter referred to as the said certificate) issued by the Licencing Authority in the form specified in the schedule annexed to this notification, in respect of the value, quantity, description, quality and technical characteristics:

Provided that where quantity for a particular description of materials cannot be imported within the specified value under the said certificate, the Commissioner of Customs may allow adjustment of individual value within the total value;

- (ii) that the importer at the time of clearance of the imported materials executes a bond with such surety or security and in such form and for such sum as may be specified by the Assistant Commissioner of Customs or Deputy Commissioner of Customs binding himself to pay on demand an amount equal to the duty leviable, but for the exemption, on the imported materials in respect of which the conditions specified in this notification have not been complied with, together with interest at the rate of fifteen percent per annum from the date of clearance of the said materials:

Provided that the bond shall not be necessary in respect of imports made after the discharge of export obligation in full;

(As per Sec.120(1) of Finance Bill 2003 the rate of fifteen per cent is applicable w.e.f. 19.9.1995)

- (iii) that the said licence and the said certificate are produced before the proper officer of customs at the time of clearance for debit;

- (iv) that the imports and exports are undertaken through the sea ports at Mumbai, Calcutta, Cochin, Magdalla, Kakinada, Kandla, Mangalore, Mormogoa, Madras, Nhava Sheva, Paradeep, Pipavav, Sikka, Tuticorin, Visakhapatnam, Dahej, Naggapatinam, Okha and Mundra and or through any of the airports at Ahmedabad, Bangalore, Bhubaneshwar, Mumbai, Calcutta, Coimbatore, Delhi, Hyderabad, Jaipur, Madras, Srinagar, Trivandrum, Varanasi, Nagpur and Cochin or through any of the Inland Container Depots at Agra, Bangalore, Coimbatore, Delhi, Faridabad, Gauhati, Guntur, Hyderabad, Jaipur, Jalandhar, Kanpur, Ludhiana, Moradabad, Nagpur, Pimpri (Pune), Pitampur (Indore), Surat, Tirupur, Varanasi, Nasik, Rudrapur (Nainital), Dighi (Pune), Vadodara, Daulatabad (Wanjarwadi and Maliwada), Waluj (Aurangabad), Anaparthi (Andhra Pradesh), Salem, Malanpur, Singanalur, Jodhpur, Kota, Udaipur, Ahmedabad, Bhiwadi, Madurai, Bhilwada, Pondicherry and Garhi Harsaru

or through the Land Customs Station at Ranaghat, Singhabad and Raxaul.

Provided that the Commissioner of Customs, may by Special Order and subject to such conditions as may be specified by him, permit import and export through any other Seaport, Airport, or Inland Container Depot or through the Land Customs Station.

- (v) that the export obligation is discharged within the period specified in the said certificate or within such extended period as may be granted by the Licensing Authority by exporting products manufactured in India which are specified in Part 'E' of the said certificate and also specified in the Table annexed to this notification (hereinafter referred to as export product) and in respect of which facility under *rule 18 or rule 19 of the C.Ex.,(No.2) Rules, 2001 has not been availed in respect of materials permitted under the said licence; except the benefit under notification of the Government of India in the Ministry of Finance (Department of Revenue) No.49/94-C.E. (N.T.) dated the 22nd September, 1994;
- (vi) that the importer produces evidence of discharge of export obligation to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs within a period of 30 days of the expiry of period allowed for fulfilment of export obligation, or within such extended period as the said Assistant Commissioner of Customs or Deputy Commissioner of Customs may allow;
- (vii) exempt materials shall not be disposed of or utilised in any manner except for utilisation in discharge of export obligation or for replenishment of such materials and the materials so replenished shall not be sold or transferred to any other person.
- (viii) that in relation to products specified at Serial No. 4 of the table to this notification—
 - (a) the name and address of the supporting manufacturer is specified in the said licence and the said certificate and the bond required to be executed by the importer in terms of condition (ii) shall be executed jointly by the Merchant Exporter and the supporting Manufacturer binding themselves jointly and severally to comply with the conditions specified in this notification, and
 - (b) except materials are utilised in the factory of such supporting manufacturer in terms of condition (vii)

2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12th August, 2013.

Explanation:- In this notification,-

- (1) “Advance Licence”: means Quantity Based Advance Licence issued in terms of paragraph 50 and Quantity Based Intermediate Licence issued under paragraph 55 of the Export and Import Policy 1 April 1992 - 31 March 1997 published vide Public Notice of the Government of India in the Ministry of Commerce No.1-ITC (PN)/92-97 dated the 31st March, 1992, as amended from time to time.
- (ii) “Licensing Authority” means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulations) Act, 1992 (22 of 1992) or an officer authorised by him to grant a licence under the said Act.
- (iii) “materials” means-

(a) raw materials, components, intermediates, consumables, computer software and parts required for manufacture of export product and packaging materials required for packing of export product, which in case of a Quantity based Advance Intermediate Licence, includes for manufacture and supply to holder of a Special Imprest Licence for producing final goods referred to in sub-clauses (b), (c) and (d) of clause (iii) of the Explanation, in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.128/94-Customs, dated the 10th June, 1994.

TABLE

Sr. No.	Export product
1.	Leather garments
2.	Textile garments including knitwear.
3.	All Products for export of which Advance Licence is issued to a manufacturer-exporter on an application made on or after 1st December, 1995
4.	All products for export of which Advance Licence is issued to a merchant exporter on an application made on or after 10th Sept.' 1996

*Corrigendum vide F.No.605/187/2001-DBK dt.22.10.2001.

**THE SCHEDULE
QUANTITY BASED DUTY EXEMPTION ENTITLEMENT CERTIFICATE
PART - 1
(IMPORT)**

(This consists of _____ pages)
 Serial No. _____ (IMP) Date of issue _____
 Port of registration: _____
 Issued to _____
 _____ (name and full address of the licensee)

Materials imported against Licence No. _____ dated the _____ issued by _____ to the above importer and covered by the list of materials specified under Part 'C' of this Certificate would be eligible for exemption from customs duties subject to the conditions specified in the notification of the Government of India, Ministry of Finance, Department of Revenue No.149/95-Customs dated the 19th September, 1995.

The importer shall make the exports in terms of the said notification within months from the date of issue of licence.

A Bond in terms of the said notification shall be executed before the clearance of the goods from the Customs.

Signature
 Seal of licensing authority
 Date:

PART A

Names and addresses of the factories where the resultant products for exports are manufactured.

PART B

Names and addresses of the factories where the ancillaries to the resultant products for export are manufactured.

PART C
LIST OF ITEMS OF IMPORT

Sl.No.	Item of Import	Quality	Technical characteristics	Quantity	CIF Value in Indian Rs. & in equivalent US \$	S.No. of the resultant products in Part E
1	2	3	4	5	6	7

PART D
PARTICULARS OF IMPORT OF MATERIALS

S.No.	Sl. No. of the materials in Part C	Bill of Entry No. date and Customs House of Import	Description and net weight	Quantity	CIF Value
1	2	3	4	5	6

Duty leviable but for exemption

Heading No. of the First Schedule to the Customs Tariff Act, 1975 and Heading No. in the Schedule to the Central Excise Tariff Act, 1985 for levy of Additional Duty	Rate of duty (i) Basic (ii) Additional	Amount of duty	Signature of the Customs Officer with Name, Designation and Seal
7	8	9	10

(Part E & F figure in the Export Part of this DEEC)

PART G

Duties paid on materials in respect of which the conditions of the said notification are not complied with

S.No.	S.No. in Part D under which the import of the materials has been entered	Descriptions quantity and value of materials on which duty paid	Rate of duty leviable i) Basic ii) Additional	Amount of i) duty ii) Interest	Particulars of duty paying documents	Signature of the Customs Officer
1	2	3	4	5	6	7

QUANTITY BASED DUTY EXEMPTION ENTITLEMENT CERTIFICATE

**PART-2
(EXPORT)**

(This consists ofpages)

Sl.No..... (EXP)

Date of issue

Port of Registration

Issued to

.....
.....

(name and full address of the licensee)

Materials imported against Licence No. dated issued by to the above importer and covered by the list of materials specified under part 'C' of this certificate would be eligible for exemption from custom duties subject to the conditions specified in the notification of the Govern-

ment of India, Ministry of Finance, Department of Revenue No. 149/95-Customs, dated the 19th September, 1995.

The importer shall make the exports in terms of the said Notification within months from the date of issue of licence.

A Bond in terms of the said Notification, shall be executed before clearances of the goods from the customs.

Signature
Seal of licensing authority
Date

PART - A

Names and addresses of the factories where the resultant products for export are manufactured

PART - B

Names and addresses of factories where the ancillaries to the resultant products for export are manufactured.

(Part C and D figure in the Imports Part of this DEEC)

PART - E

RESULTANT PRODUCTS

Sl.No.	Description	Sr.No. in the Table to Notification No. 149/95-Customs	Quality	Technical Characteristics
1	2	3	4	5

Quantity	FOB Value in Rs./US\$	S.No. of the materials in Part-C
6	7	8

PART - F

PARTICULARS OF EXPORTS

Sl.No.	Sl.No. of the resultant product in Part E	Name of the Customs House of Shipment	Shipping Bill No. and Date	Name of the vessel and outward entry
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of the vessel

1	2	3	4	5
Quantity	Net weight of the product	Description as per the Shipping Bill	FOB value in Rs./US \$	Signature of Customs Officer with name, designation and seal & remarks if any
6	7	8	9	10

PART - H**Statement of Imports and Exports/Supply Made**

Details of Imports Made

Sl.No.	Sl.No. of part C	Description	Quantity Imported	C.I.F. Value In Rs./ In Equivalent US \$
1	2	3	4	5

Details of Export Made

Sl.No.	Sl.No. of part E	Description	Quantity Exported	FOB. Value In Rs./ In Equivalent US \$
1	2	3	4	5

1. I/We hereby declare that information given in this statement is correct.

2. I/We hereby declare that no benefit under rule 12(1)(b)/13(1)(b) of the Central Excise Rules, 1944, except for the benefit under Notification No.49/94-CE(NT), dt. the 22nd September, 1994, has been availed in respect of exports made under this DEEC.

Signature
Name of the signatory
Designation
Full Address

Certificate by Chartered Accountant/Cost Accountant

I have examined the applicant firm's actual imports and exports as given above and find them as correct.

Signature
Seal
Membership No.

- 1. I/We hereby declare that information given in this statement are correct.
- 2. I/We hereby declare that no benefit under rule 191A/191B of Central Excise Rules, 1944 has been availed of in respect of exports made under this DEEC.
- 3. I/We hereby declare that no benefit, under rule 191A/rule 191B, as in force immediately before the 1st October, 1994, or rule 12(1)(b) or rule 13(1)(b) of the Central Excise Rules, 1944, except for the benefit under notification No.49/94-CE-NT dated 22nd September, 1994 has been availed in respect of exports made under this DEEC.

- i) _____
 - ii) _____
 - iii) _____
- (details of inputs to be given for which credit obtained)

Signature
Name of the signatory
Designation
Full Address

Certified by Chartered Accountant/Cost Accountant

I have examined that applicant firm's actual imports and exports as given above and find them in correct.

Signature
Seal
Membership No.

PART - I

Endorsement of Transferability

We have discharged the prescribed export obligation and the sale proceeds have been realized in full. We request that the licence and the DEEC may please be made transferrable.

Signature
Name of the signatory
Designation
Full Address

DEEC is made transferrable

Signature
Seal of licensing authority
Date

