

## GENERAL EXEMPTION NO.14

**Imports against Special Value Based Advance Licence -**

**[Notfn. No. 104/93-Cus., dt. 16.3.1993 as amended by Notfn. Nos. 142/93, 182/94, 101/95, 105/95, 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 **Special Value Based Advance Licence** (hereinafter referred to as the said licence) **issued on or before 30th April, 1995** in terms of Government of India, Ministry of Commerce, Notification No.39(N-7)/92-97, dated the 27th August, 1992 issued under paragraph 3 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, 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 Value 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;
- (ii) that the importer, at the time of clearance of the imported materials -
  - (a) produces proof of having executed a bond or a legal undertaking before the Licensing Authority for complying with the conditions of this notification; and
  - (b) produces makes a declaration before the Assistant Commissioner of Customs or Deputy Commissioner of Customs that he shall 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;
  - (c) produces the said licence and the said certificate for debit by the proper officer of customs.
- (iii) that the imports and exports are undertaken from sea ports at Bombay Calcutta, Cochin, Kandla, Bangalore, Marmgoa, Madras, Nhava Sheva, Paradeep, Tuticorin and Vishakapatnam or through any of the airports at Ahmedabad, Bangalore, Bombay, Calcutta, Delhi Jaipur, Varanasi, Srinagar, Trivandrum, Hyderabad and Madras or through any of the inland container depots at Bangalore, Coimbatore, Delhi, New Gauhati Goods Shed, Moradabad, Ludhiana and Hyderabad;

Provided that the Commissioner of Customs may by special order and subject to such conditions as may be specified by him permit imports and exports from any other sea port, airport, land customs station or inland container depot;

- (iv) 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 goods manufactured in India in respect of which -
  - (a) input stage credit has not been obtained under rule 56-A or rule 57-A of the Central Excise Rules, 1944 (hereinafter referred to as the said rules);
  - (b) facility, under rule 191A or rule 191B as in force immediately before the 1st October, 1994, or rule 12(1)(b) or rule 13(1)(b) of the said rules, has not been availed; and"

- (c) drawback has not been claimed either under section 74 of the Customs Act,, 1962 or under the Customs and Central Excise Duties Drawback Rules, 1971;
- (v) exempt materials shall be utilised only for discharge of export obligation and no part thereof shall be disposed of in any other manner.
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, -

- (i) “*Licensing Authority*” means the Director General of Foreign Trade appointed under the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant a licence under the said Act;
- (ii) “*materials*” means -
- (a) fabrics to be actually used in the manufacture of garments to be exported as specified in Part E, under the heading “II EXPORT”, of the said certificate; and
  - (b) Trimmings and embellishments, not exceeding 25% of the value of fabrics actually imported, namely:-
    1. Buckles, hooks and bars.
    2. Collarstays, Collar patties, butterfly, shoulder pads and other garment stays including plastic stays.
    3. Paper patterns/plastic patterns.
    4. Polyester button blanks, polyester buttons, pearl buttons, plastic buttons, chalk buttons, horn buttons, metal buttons.
    5. Labels including woven, printed stickers, stone stickers, self-adhesive metal labels, rubberised labels and woven tapes.
    6. Studs.
    7. Tags, Tag guns, tag gun needles.
    8. Vapoprint transfer papers.
    9. Thermoplastic transfer papers.
    10. Fusible embroidery motifs or prints.
    11. Elastic cloth in running length.
    12. Laces.
    13. Lining and interlining materials.
    14. Sewing thread including all types of embroidery threads.
    15. Elastic tape and webbing (including heat resisting rubber tape) and book tapes.
    16. Polywadding.
    17. Buttons.
    18. All types of fasteners including snap fasteners and press fasteners.
    19. Zip fasteners (slide fasteners).
    20. Badges including embroidered badges.
    21. Elastic bands.
    22. Stones, sequins and beads required for embroidery.

23. Qilted wadding.

**THE SCHEDULE**  
**VALUE BASED DUTY EXEMPTION ENTITLEMENT CERTIFICATE**  
**I. IMPORT**

(This consists of ..... pages)

Sl.No..... (IMP)

Date of issue .....

Port of Registration .....

Issued to

..... (name and full)

..... address of

..... the importer)

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 Customs duties subject to the conditions specified in the notification of the Government of India, Ministry of Finance (Department of Revenue), No.104/93-Customs dated the March, 1993.

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

A Bond/Legal Undertaking, in terms of the said notification, for Rs..... shall be executed with ..... (licensing authority), before clearances of the goods from the customs.

Signature  
Seal of licensing authority  
Date

Bond/Legal undertaking executed on..... for Rs..... (Rupees.....) and registered under Sl.No..... with this office.

It has been verified that the export obligation has been discharged in full. Therefore requirement of Bond/Legal undertaking is waived.  
(strike off inapplicable portion)

Signature  
Seal of licensing authority  
Date

**PART - A**

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

**PART - B**

Name and addresses of 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
1	2	3	4
	Quantity	CIF Value in indian Rs. and equivalent US \$	S.No. of the resultant products in Part E
	5	6	7

**Total Value =**

**PART - D**

**Particular of Import of Materials**

Sl.No.	No. of the materials in Part - C	Bill of Entry No.	Description date and Customs House of Import	Quantity and net weight
1	2	3	4	5
CIF Value	Duty leviable but for exemption			Signature of the Customs Officer with Name Designation and seal.
	Heading No. of the First Schedule to 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	Amount of duty	
		(i) Basic (ii) Aux. (iii) Additional		
6	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 condition of said notification are not complied with**

Sl. No.	Sl. No. in part D under which the import of the materials has been entered.	Description Quantity and value of Materials on which duty paid.	Rate of duty leviable (i) Basic (ii) Auxillary (iii) Additional
1	2	3	4

Amount of (i) Duty (ii) Interest	Particulars of duty paying documents	Signature of the Customs Officer
5	6	7

**II. Export**

(This consists of ..... pages)

Sl.No ..... (Exp)

Date of issue

.....

Port of Registration .....

Issued to

..... (Name and full address

..... of the importer)

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 Government of India, Ministry of Finance, Department of Revenue No.104/93-customs dated the 16.3.1993.

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

A Bond/Legal Undertaking, in terms of the said Notification, for Rs..... shall be executed with ..... (licensing authority), before clearance of the goods from the Customs.

Signature  
Seal of licencing authority  
Date

Bond/Legal undertaking executed on ..... for Rs..... (Rupees .....) and registered under Sl.No..... with this office.

It has been verified that the export obligation has been discharged in full. Therefore requirement of Bond/Legal undertaking is waived.

(Strike off inapplicable portion)

Signature  
Seal of licensing authority  
Date

**PART - A**

Name and address of the factories where the resultant product for export are manufactured.

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**PART - B**

Name and address of factories where the ancillaries to the resultant products for export are manufactured.

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

**PART - E  
RESULTANT PRODUCTS**

Sl. No.	Description	Quality	Technical Characteristic
1	2	3	4

Quantity	FOB value in Rs./US \$	S.No. of the materials in Part-C
5	6	7

**PART - F  
PARTICULARS OF EXPORTS**

Sl. No.	Sl. No. of the resultant product in Part E	Name of the Custom House of Shipment	Shipping Bill No. & Date	Name of the vessel and outward entry of the vessel
1	2	3	4	5

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

**PART - H**

Statement of Imports and Exports made

Type of Licence : \_\_\_\_\_ Licence No. \_\_\_\_\_ Date : \_\_\_\_\_

**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 Exports made**

Sl. No.	Sl. No. in Part E	Description	Quantity exported	F.O.B. value in Rs In equivalent US \$
1	2	3	4	5

1. I/We hereby declare that the information given in this statement is correct.
2. I/We hereby declare that no benefit under rule 56A/57A/191A/191B as in force immediately before the 1st October, 1994, or under rule 57A/12(1)(b)/13(1)(b)" of the Central Excise Rules, 1944 has been availed of in respect of exports made under this DEEC.
3. I/We hereby further declare that no drawback has been claimed either under Section 74 of the Customs Act, 1962 or under the Customs and Central Excise Duties Drawback Rules, 1971.

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.

**Part I**  
**Discharge of Bond**

We request that Bond/Legal undertaking No..... may be discharged.

Signature of Importer

Bond/Legal undertaking No..... registered under Serial No..... dated..... for Rs..... (Rupees.....) discharged on ..... after having satisfied myself that all the conditions of the above bond/legal undertaking have been fulfilled.

Office seal

Dated

Signature of licensing authority

Designation

**GENERAL EXEMPTION NO. 14A**

**Exemption to goods, when imported into India against a duty credit scrip issued by the Regional Authority under the Scheme for Rebate of State and Central Taxes and Levies [Notifn. No. 13/2020-Cus., dt. 14.02.20, as amended by 36/20]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the said Act), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods, when imported into India against a duty credit scrip (hereinafter referred to as the said scrip) issued by the Regional Authority under the Scheme for Rebate of State and Central Taxes and Levies (hereinafter referred to as the RoSCTL scheme) in accordance with paragraph 4.01(c) of the Foreign Trade Policy read with paragraphs 4.95 and 4.96 of the Handbook of Procedures from-

- (a) the whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the said Customs Tariff Act); and
- (b) the whole of additional duty leviable thereon under sub sections (1), (3) and (5) of section 3 of the said Customs Tariff Act:

Provided that the said scrip, against which goods when imported into India are exempted from duties mentioned in clauses (a) and (b) above, may include duty credit provided under the Additional Ad Hoc Incentive in terms of paragraphs 4.95 and 4.96 of the Handbook of Procedures.

- 2. The exemption shall be subject to the following conditions, namely:-



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- (1) that the duty credit in the said scrip is issued -
- (a) against exports of garments and made-ups (hereinafter referred to as the said goods) and their respective rates and cap as listed in Schedules 1, 2, 3 and 4 to the notification of Government of India, Ministry of Textiles (MoT) notified vide notification No. 14/26/2016-IT (Vol.II), dated 8th March, 2019 for the RoSCTL scheme:

Provided that duty credit under the Additional Ad Hoc Incentive is issued in terms of paragraphs 4.95 and 4.96 of the Handbook of Procedures;

- (b) against export of said goods made in terms of paragraph 3.05 of the Foreign Trade Policy;
- (c) against export of the said goods under the RoSCTL scheme where the order permitting clearance and loading of goods for exportation under section 51 of the said Act has been made on or after the 7th March, 2019 and till 31st March, 2021 or until such date the RoSCTL scheme is merged with the Remission of Duties and Taxes on Exported Products scheme, whichever is earlier.

Provided that in case of Additional Ad Hoc Incentive, order permitting clearance and loading of goods for exportation under section 51 of the said Act has been made on or after the 7th March, 2019 and till 31st December 2019;

- (2) that the export categories or sectors listed in Table annexed hereto shall not be counted for calculation of export performance or for computation of entitlement under the RoSCTL scheme;
- (3) that the imports and exports are undertaken through the seaports, airports or through the inland container depots or through the land customs stations as mentioned in Table 2 annexed to the notification of the Government of India, Ministry of Finance, Department of Revenue No. 16/2015-Customs, dated the 1st April, 2015, published vide number G.S.R. 252(E), dated the 1st April, 2015, as amended:

Provided that the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be, may within his jurisdiction, by special order, or by a Public Notice, and subject to such conditions as may be specified by him, permit import and export through any other seaport, airport, inland container depot or through any land customs station within his jurisdiction:

Provided further that the exports of said goods transacted through e-commerce platform subject to the items listed in Appendix 3C of Appendices and Aayat Niryat Forms of the Foreign Trade Policy are undertaken either through international courier terminals or through such foreign post offices, as notified by the Central Government;

- (4) that the said scrip is registered with the Customs Authority at the port of registration specified on the said scrip;
- (5) that the said scrip is produced before the proper officer of customs at the time of clearance for debit of the duties leviable on the goods and the proper officer of customs after taking into account the debits already made under this exemption and debits made under the notification of Government of India, Ministry of Finance,

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Department of Revenue, No. 1/2020- Central Excise, dated the 14th February, 2020 shall ensure the debit of the duties leviable on the goods, but for this exemption;

- (6) that the said scrip and goods imported against it shall be freely transferable;
- (7) that where the importer does not claim exemption from the additional duty of customs leviable under sub sections (1), (3) and (5) of section 3 of the said Customs Tariff Act, he shall be deemed not to have availed the exemption from the said duty for the purpose of calculation of the said additional duty of customs;
- (8) that the importer shall be entitled to avail of the drawback of the duty of customs leviable under the First Schedule to the said Customs Tariff Act against the amount debited in the said scrip;
- (9) that the importer shall be entitled to avail drawback or CENVAT credit of additional duty leviable under sub sections (1), (3) and (5) of section 3 of the said Customs Tariff Act against the amount debited in the said scrip;

Explanation. – For the purposes of this notification, -

- (a) "capital goods" has the same meaning as assigned to it in paragraph 9.08 of the Foreign Trade Policy;
- (b) "Foreign Trade Policy" means the Foreign Trade Policy, 2015-2020, published by the Government of India in the Ministry of Commerce and Industry vide notification number 01/2015-2020, dated the 1st April 2015 as amended from time to time;
- (c) "garments and made-ups" shall have the same meaning as assigned to them in the Ministry of Textiles' notification No. 14/26/2016-IT (Vol. II), dated the 7th March 2019 notifying the Scheme for Rebate of State and Central Taxes and Levies on Export of Garments and Made-ups;
- (d) "goods" means any inputs or goods including capital goods;
- (e) "Regional Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant an authorisation including a duty credit scrip under that Act.

**TABLE**


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Sl. No. Export categories or sectors ineligible for duty credit scrip entitlement

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(1) (2)

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1. Manufactured partly or wholly in a warehouse under section 65 of the Customs Act, 1962 (52 of 1962).
2. Manufactured or exported in discharge of export obligation against an Advance Authorisation or Duty Free Import Authorisation issued under the Duty Exemption Scheme of the relevant Foreign Trade Policy:

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Provided that where exports are made against Special Advance Authorisation issued under paragraph 4.04A of the Foreign Trade Policy 2015-20 in discharge of export obligations in terms of notification No. 45/2016-Customs, dated the 13th August, 2016, the rates of the RoSCTL scheme specified in Schedules 3 and 4 to the Ministry of Textiles' notification No. 14/26/2016-IT, dated the 8th March, 2019 shall apply.

3. Manufactured or exported by a unit licensed as hundred per cent. Export Oriented Unit in terms of the relevant Foreign Trade Policy.
4. Manufactured or exported by any of the units situated in Free Trade Zones or Export Processing Zones or Special Economic Zones.
5. Manufactured or exported availing the benefit of the notification of Government of India, Ministry of Finance, Department of Revenue, No. 32/1997-Customs, dated the 1st April, 1997, published vide number G.S.R. 188(E), dated the 1st April, 1997.

