

## GENERAL EXEMPTION NO. 9

**Exemption to the materials when imported into India against an Advance Licence issued on or after 1st April, 1995, covered by a Quantity Based Duty Exemption Entitlement Certificate.**

[Notfn. No. 80/95-Cus., dt. 31.3.1995. as amended by Notfn. Nos.141/95, 25/96, 91/97, 49/99, 121/99, 120/00, 30/01, 122/01,113/02,125/02, 46/13].

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 issued on or after 1st April, 1995** (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) 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 Licensing Authority on or after 1st April, 1995 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 the quantity allowed for a particular description of material cannot be imported within the specified value under the said Certificate, the Commissioner of Customs may allow adjustment of individual value within total value;

(ii) that the importer at the time of clearance of the imported materials -

(a) Omitted

(b) 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 on the imported material but for the exemption contained therein, in respect of which the conditions specified in this notification have not been complied with together with interest at the rate of 15% per annum from the date of clearance of the materials: *(As per Sec.120(1) of Finance Bill 2003, the rate of 15% is w.e.f. 19.9.1995)*

Provided that the bond or legal undertaking shall not be necessary in respect of imports made after discharge of export obligation in full,

(iii) that the said licence and the said certificate are produced before the proper officer of Customs at the time of clearance of imported goods for debit,

(iv) that the imports and exports are undertaken through the sea ports at Mumbai, Calcutta, Cochin, Magdalla, Kakinada, Kandla, Mangalore, Marmagoa, Madras, Nhava Sheva, Paradeep, Paradeep, Pipavav, Sikka, Tuticorin, Visakhapatnam, Dahej, Nagapattinan, Okha and Mundra 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, Bhilwara, 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 obligations is discharged, within the period specified in the said certificate or within such extended period as may be granted by the Licencing Authority or the Director General of Foreign Trade, by exporting goods manufactured in India and the said certificate bearing an endorsement of the Licencing Authority evidencing discharge of export obligation to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner is produced within 30 days of the expiry of period allowed for fulfilment of export obligation or within such extended period as said Assistant Commissioner of Customs or Deputy Commissioner of Customs may allow;

(vi) exempt materials shall not be disposed of or utilized in any manner, except for utilisation in discharge of export obligation, before the export obligation under the said licence has been discharged in full;

Provided that the Acetic Anhydride, Ephedrine and Pseudoephedrine, Vitamin Pen-G and their derivatives in respect of which the benefit of this notification is claimed shall be utilised by the importer in his own factory or in the factory of any other manufacturer indicated in the said certificate even after discharge of export obligation:

(vii) where benefit of this notification is sought by a person other than the licensee, such benefit shall be allowed against the said licence and the said certificate only if it bears endorsement of transferability by the Licensing Authority.

Provided that benefit of this notification shall not be allowed to a transferee of licence for import of Acetic Anhydride, Ephedrine and Pseudoephedrine.

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.

**Explanations:-** In this notification,-

(i) "*Advance Licence*" means the Quantity based Advance Licence issued in terms of paragraph 50 and Quantity based Advance Intermediate Licence issued under paragraph 55 of the Export and Import Policy, April-1992-March, 1997;

(ii) "*Export and Import Policy April, 1992 - March 1997*" means the Export and Import Policy 1 April 1992 - 31 March 1997 published vide notification of the Government of India in the Ministry of Commerce No. 1-(RE-95)/92-97 dated the 31st March, 1995.

(iii) "*Licensing 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 a licence under the said Act;

(iv) "*Materials*" means -

(a) raw materials, components, intermediates, consumables, computer software and parts required for manufacture of export product specified in Part E of the said certificate (hereinafter in this Explanation, referred to as the export product); or, in case of Quantity based Advance Intermediate Licence, 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 notifica-

tion of the Government of India in the Ministry of Finance (Department of Revenue), No. 128/94-Customs, dated the 10th June, 1994:

Provided that the benefit of this notification shall apply to import of Acetic Anhydride, only against licences, issued with the approval of Advance Licensing Committee in the office of the Director General of Foreign Trade;

(b) mandatory spares, within a value limit of 5% of the value of the licence, which are required to be exported alongwith the export product; and

(c) packaging materials required for packing of export product.

**THE SCHEDULE**  
**QUANTITY BASED DUTY EXEMPTION ENTITLEMENT CERTIFICATE**  
**I -(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 in list (a) of Part 'C' of this Certificate would be eligible for exemption from Basic Customs duty subject to the conditions specified in the notification of the Government of India, Ministry of Finance, Department of Revenue No. /95-Customs dated .....

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 clearances of the goods from the Customs.

Signature

Seal of licensing authority

Date:

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

It has been verified that the export obligations 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**

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

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**PART B**

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

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**PART C****LIST OF ITEMS OF IMPORT****(a) ITEMS TO BE IMPORTED UNDER THIS CERTIFICATE**

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

**(b) OTHER IMPORTED ITEMS TO BE USED IN EXPORT PRODUCT**

Sl.No.	Description	Quantity	Value
1	2	3	4

**PART D****PARTICULARS OF IMPORTS OF MATERIALS**

Sl.No.	No. of the materials in Part C	Bill of Entry No. date and Custom House of import	Description	Quantity and net weight	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 Hading	Rate of duty (i) Basic (ii) Additional	Amount of (i) duty (ii) interest	Signature of the Customs Officer with name, designation and seal

No. in the Schedule to the  
Central Excise Tariff Act,  
1985 for levy of additional duty.

7	8	9	10
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**(Part E & F figure in the Export Part of this DEEC)**

**PART G**

Duties paid on materials in respect of which the condition 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**

**II. EXPORTS**

(This consists of .....pages)

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 in list (a) of Part 'C' of this certificate would be eligible for exemption from Basic Customs duty subject to the conditions specified in the notification of the Government of India, Ministry of Finance, Department of Revenue No. 80/95-Customs dated the 31st March, 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**

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**PART - B**

**Name and addresses 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 Characteristics
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 pro-	Name of the Customs House of Shipment	Shipping Bill No. and Date	Name of the vessel and outward entry of the
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**GENERAL EXEMPTION NO. 9**

953

duct in Part E			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
6	7	8	9	10

**PART - H**  
**STATEMENT OF IMPORTS AND EXPORTS/SUPPLY 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. 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 are correct.

**GENERAL EXEMPTION NO. 9**

954

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.

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**PART - I**  
**Endorsement of Transferability**

We have discharged the prescribed export obligation. We request that the licence and the DEEC may please be made transferable.

Signature  
Name of the signatory  
Designation  
Full Address

DEEC is made transferable

Signature  
Seal of licensing authority  
Date



