

A. IGCR Rules

- C3.1 Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 68-Cus(NT)/30.06.2017

A. IGCR Rules

• C3.1 Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017

The current Notification No. 68 /2017 - Customs (N. T.) dated 30 June 2017 supersedes the previous Notification 32-Cus(NT)/01.03.2016.

Notification 32(NT)/2016 dated 01 March 2016 supersedes previous notification 36-Cus(NT)/23.07.1996.

- *This is an important procedure with the objective of supervising duty free imports for manufacture or providing services. The purpose is to prevent leakage of duty free or concessional duty goods into the market. Bond conditions and quarterly returns are prescribed to achieve this object.*
- *Duty exemptions to manufacturer/service provider based on self-declaration instead of obtaining permissions. The new Rules are effective from 1 July 2017.*
- *The administration is now in the hands of Customs. There is no involvement of GST Officers.*

- *Importers who outsource on job work are covered now, apart from manufacturers and service providers. This is a vast improvement. They must, however, go through the bond/bank guarantee system.*

Problem Areas:

(1) Bond condition with Bank Guarantee and security locks in working capital exemptions and limits may be specified.

Solution: Running Bond based on actual stock. This will reduce pressure on bond values.

(2) Wastage norm are not specified in Rules. This leaves scope for demand notices.

- *IGCR 2016 for Production from Duty Free Import - Production Period Increased to Six Months from Three Months – 100-Cus(NT)/14.07.2016 (DINDEX Code 7017)*

[Ref: Notification No. 68 /2017 - Customs (N. T.) dated 30 June 2017]

In exercise of the powers conferred by section 156 of the Customs Act, 1962 (52 of 1962), and in supersession of the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2016 except as things done or omitted to be done before such supersession, the Central Government hereby makes the following, namely: -

1. Short title and commencement

(1) These rules may be called the **Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017**.

(2) They shall come into force on the 1st day of July, 2017.

2. Application

(1) These rules shall apply to an importer, who intends to avail the benefit of an exemption notification issued under sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and where the benefit of such exemption is dependent upon the use of imported goods covered by that notification for the manufacture of any commodity or provision of output service.

(2) These rules shall apply only in respect of such exemption notifications which provide for the observance of these rules.

3. Definition

In these rules, unless the context otherwise requires, -

- "Act"** means the Customs Act, 1962 (52 of 1962);
- "exemption notification"** means a notification issued under sub-section (1) of section 25 of the Act;
- "information"** means the information provided by the manufacturer who intends to avail the benefit of an exemption notification;
- "Jurisdictional Custom Officer"** means an officer of Customs of a rank equivalent to the rank of Superintendent or an Appraiser exercising jurisdiction over the premises where either the imported goods shall be put to use for manufacture or for rendering output services;
- "manufacture"** means the processing of raw material or inputs in any manner that results in emergence of a new product having a distinct name, character and use and the term "manufacturer"

shall be construed accordingly;

- "output service"** means supply of service with the use of the imported goods.

4. Information about intent to avail benefit of exemption notification.

An importer who intends to avail the benefit of an exemption notification shall provide the information to the Deputy Commissioner of Customs or, as the case may be, Assistant Commissioner of Customs having jurisdiction over the premises where the imported goods shall be put to use for manufacture of goods or for rendering output service, the particulars, namely:-

- the name and address of the manufacturer;
- the goods produced at his manufacturing facility;
- the nature and description of imported goods used in the manufacture of goods or providing an output service.

5. Procedure to be followed

(1) The importer who intends to avail the benefit of an exemption notification shall provide information -

- in duplicate, to the Deputy Commissioner of Customs or, as the case may be, Assistant Commissioner of Customs having jurisdiction over the premises where the imported goods shall be put to use for manufacture of goods or for rendering output service, the estimated quantity and value of the goods to be imported, particulars of the exemption notification applicable on such import and the port of import in respect of a particular consignment for a period not exceeding one year; and
- in one set, to the Deputy Commissioner of Customs or, as the case may be, Assistant Commissioner of Customs at the Custom Station of importation.

(2) The importer who intends to avail the benefit of an exemption notification shall submit a continuity bond with such surety or security as deemed appropriate by the Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction over the premises where the imported goods shall be put to use for manufacture of goods or for rendering output service, with an undertaking to pay the amount equal to the difference between the duty leviable on inputs but for the exemption and that already paid, if any, at the time of importation, along with interest, at the rate fixed by notification issued

under section 28AA of the Act, for the period starting from the date of importation of the goods on which the exemption was availed and ending with the date of actual payment of the entire amount of the difference of duty that he is liable to pay.

(3) The Deputy Commissioner of Customs or, as the case may be, Assistant Commissioner of Customs having jurisdiction over the premises where the imported goods shall be put to use for manufacture of goods or for rendering output service, shall forward one copy of information received from the importer to the Deputy Commissioner of Customs, or as the case may be, Assistant Commissioner of Customs at the **Custom Station of importation**.

(4) On receipt of the copy of the information under clause (b) of sub-rule (1), the Deputy Commissioner of Customs or, as the case may be, Assistant Commissioner of Customs at the **Custom Station of importation** shall allow the benefit of the exemption notification to the importer who intends to avail the benefit of exemption notification.

6. Importer who intends to avail the benefit of an exemption notification to give information regarding receipt of imported goods and maintain records

(1) The importer who intends to avail the benefit of an exemption notification shall provide the information of the receipt of the imported goods in his premises where goods shall be put to use for manufacture, within two days (excluding holidays, if any) of such receipt to the **jurisdictional Customs Officer**.

(2) The importer who has availed the benefit of an exemption notification shall maintain an account in such manner so as to clearly indicate the quantity and value of goods imported, the quantity of imported goods consumed in accordance with provisions of the exemption notification, the quantity of goods re-exported, if any, under rule 7 and the quantity remaining in stock, bill of entry wise and shall produce the said account as and when required by the Deputy Commissioner of Customs or, as the case may be, Assistant Commissioner of Customs **having jurisdiction over the premises where the imported goods shall be put to use for manufacture of goods or for rendering output service**.

(3) The importer who has availed the benefit of an exemption notification shall submit a quarterly return, in the Form appended to these rules, to the Deputy Commissioner of Customs or, as the case may be, Assistant Commissioner of Customs **having jurisdiction over the premises where the imported goods shall be put to use for manufacture of goods or for rendering output service**, by the tenth day of the following quarter.

7. Re-export or clearance of unutilised or defective goods

(1) The importer who has availed benefit of an exemption notification, prescribing observance of these rules may re-export the unutilised or defective imported goods, within six months from the date of import, with the permission of the jurisdictional Deputy Commissioner of Customs or, as the case may be, Assistant Commissioner of Customs **having jurisdiction over the premises where the imported goods shall be put to use for manufacture of goods or for rendering output service**:

Provided that the value of such goods for re-export shall not be less than the value of the said goods at the time of import.

(2) The importer who has availed benefit of an exemption notification, prescribing observance of these rules may also clear the unutilised or defective imported goods, with the permission of the jurisdictional Deputy Commissioner of Customs or, as the case may be, Assistant Commissioner of Customs **having jurisdiction over the premises where the imported goods shall be put to use for manufacture of goods or for rendering output service**, within a period of six months from the date of import on payment of import duty equal to the difference between the duty leviable on such goods but for the exemption availed and that already paid, if any, at the time of importation, along with interest, at the rate fixed by notification issued under section 28AA of the Act, for the period starting from

Form

[See rule 6(3)]

QUARTERLY RETURN

Return for the quarter ending _____

- (1) Sl. No.
- (2) Bill of Entry No. and date
- (3) Description of goods imported at concessional rate
- (4) Opening balance on the 1st day of the quarter
- Details of goods imported during the quarter**
- (5) Value of goods received during the quarter
- (6) Quantity of goods received during the quarter
- (7) Total of column (4) and (6)
- (8) Quantity consumed for the intended purpose, during the quarter
- (9) Quantity re-exported during the quarter
- (10) Quantity cleared in to the domestic market during the quarter
- (11) Closing balance on the last day of the quarter
- (12) Specified purpose for procuring the goods at concessional rate of duty.
- Goods manufactured during the quarter**
- (13) Description
- (14) Quantity
- (15) Whether the goods used for specified purpose or not and in case of export, specify the quantity exported **with details of Tax Invoice**

the date of importation of the goods on which the exemption was availed and ending with the date of actual payment of the entire amount of the difference of duty that he is liable to pay.

8. Recovery of duty in certain case

The importer who has availed the benefit of an exemption notification shall use the goods imported in accordance with the conditions mentioned in the concerned exemption notification or take action by re-export or clearance of unutilised or defective goods under rule 7 and in the event of any failure, the Deputy Commissioner of Customs or, as the case may be, Assistant Commissioner of Customs **having jurisdiction over the premises where the imported goods shall be put to use for manufacture of goods or for rendering output service** shall take action by invoking the Bond to initiate the recovery proceedings of the amount equal to the difference between the duty leviable on such goods but for the exemption and that already paid, if any, at the time of importation, along with interest, at the rate fixed by notification issued under section 28AA of the Act, for the period starting from the date of importation of the goods on which the exemption was availed and ending with the date of actual payment of the entire amount of the difference of duty that he is liable to pay.

9. References in any rule, notification, circular, instruction, standing order, trade notice or other order pursuant to the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996 and any provision thereof or to the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2016 and any corresponding provisions thereof shall, be construed as reference to the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.

[F. No.450/28/2016-Cus IV]

History: Notification 36-Cus(NT)/23.07.1996 amended by 43(NT)/30.08.96; 33(NT)/02.06.98; 160(NT)/30.10.2009; 22-NT/17.03.2012, Superseded by 32-Cus(NT)/01.03.2016; 32-Cus(NT)/01.03.2016 Superseded by 68-Cus(NT)/30.06.2017.

IV. पुनःनिर्यात के ब्यौरे

| बी ई संख्या | बी ई तारीख | आयात का पत्तन | बीजक सं. | मद सं. | पुनःनिर्यात की गई मात्रा | एस बी सं. | एस बी तारीख | निर्यात का पत्तन |
|-------------|------------|---------------|----------|--------|--------------------------|-----------|-------------|------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| | | | | | | | | |
| | | | | | | | | |

V. शुल्क के भुगतान पर निकासी

| बी ई संख्या | बी ई तारीख | आयात का पत्तन | बीजक सं. | मद सं. | निकाली गई मात्रा | संदत्त रकम | अवक्षय के पश्चात् निकाला गया पूंजी माल | टिप्पणियां |
|-------------|------------|---------------|----------|--------|------------------|------------|--|------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| | | | | | | | | |
| | | | | | | | | |

[फा. सं. 450/28/2016-सीयूएस-IV]

अनंथ राधाकृष्णन, उप सचिव

टिप्पण : मूल नियम संख्यांक सा.का.नि. 803(अ), तारीख 30 जून, 2017 द्वारा भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में प्रकाशित किए गए थे और संख्यांक 60(अ), तारीख 1 फरवरी, 2021 द्वारा पश्चातवर्ती संशोधन किया गया था।

MINISTRY OF FINANCE**(Department of Revenue)****NOTIFICATION**

New Delhi, the 1st February, 2022

No. 07/2022 - Customs (N. T.)

G.S.R. 96(E).—In exercise of the powers conferred by section 156 of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the said Act), the Central Government hereby makes the following rules further to amend the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017, namely: -

- Short title and commencement. - (1) These rules may be called the Customs (Import of Goods at Concessional Rate of Duty) Amendment Rules, 2022.
(2) They shall come into force on the 1st day of March, 2022.
- In the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 (hereinafter referred to as the said rules), in rule 3, after clause (aa), the following clauses shall be inserted, namely:—
“(ab) ‘common portal’ means the common customs electronic portal as referred to in section 154C of the Act;
(ac) ‘customs automated system’ means the Indian Customs Electronic Data Interchange System;
(ad) ‘date of import’ means the date of the order made under section 47 of the Act permitting clearance of such goods;”.
- In the said rules, for rule 4, the following rule shall be substituted, namely: —
“**4. Importer to give prior information.** - (1) The importer shall provide one-time information on the common portal in Form IGCR-1 (Import of Goods at Concessional Rate of Duty) containing the following particulars, namely:—
(i) the name and address of the importer and his job worker, if any;

- (ii) the goods produced or process undertaken at the manufacturing facility of the importer or his job worker, if any, or both;
- (iii) the nature and description of goods imported used in the manufacture of goods at the premises of the importer or the job worker, if any;
- (iv) particulars of the exemption notification applicable on such import ;
- (v) nature of output service rendered utilising the goods imported; and
- (vi) the intended port(s) of import

(2) On acceptance of the above information, an Import of Goods at Concessional Rate Identification Number (IIN) shall be generated against such information furnished:

Provided that such information may be updated on the common portal in case of a change in the details furnished in such Form.

(3) The importer who intends to avail the benefit of an exemption notification shall submit a continuity bond with such surety or security as deemed appropriate by the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, having jurisdiction over the premises where the goods imported shall be put to use for manufacture of goods or for rendering output service, with an undertaking to pay the amount equal to the difference between the duty leviable on inputs but for the exemption and that already paid, if any, at the time of import, along with interest, at the rate fixed by notification issued under section 28AA of the Act, for the period starting from the date of import of the goods on which the exemption was availed and ending with the date of actual payment of the entire amount of the difference of duty that he is liable to pay. ”.

4. In the said rules, for rule 5, the following rule shall be substituted, namely: —

“5. Procedure to be followed.- (1) The importer who intends to avail the benefit of an exemption notification shall mention the IIN as indicated in sub-rule (2) of rule 4 and continuity bond number and details while filing the Bill of Entry.

(2) Accordingly, the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the Custom Station of importation, shall allow the benefit of the exemption notification to the importer.

(3) Once a Bill of Entry is cleared for home consumption, the bond submitted by the importer gets debited automatically in the customs automated system and the details shall be made available electronically to the Jurisdictional Custom Officer.”.

5. In the said rules, for rule 6, the following rule shall be substituted, namely: —

“6. Importer to maintain records. - (1) The importer shall maintain an account in such manner to clearly indicate the quantity-

- (i) and value of goods imported;
- (ii) and date of receipt of the goods imported in the relevant premises;
- (iii) of such goods consumed;
- (iv) of goods sent for job work, nature of job work carried out;
- (v) of goods received after job work;
- (vi) of goods re-exported, if any, under rule 7; and
- (vii) remaining in stock, according to Bills of Entry

and shall produce the said account as and when required by the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, having jurisdiction over the premises or where the goods imported shall be put to use for manufacture of goods or for rendering output service:

Provided that in case of non-receipt or short receipt of goods imported in the relevant premises, the importer shall intimate such non-receipt or short receipt immediately on the common portal in the Form IGCR-2 (Import of Goods at Concessional Rate of Duty).

(2) The importer shall submit a monthly statement on the common portal in the Form IGCR-3 (Import of Goods at Concessional Rate of Duty) appended to these rules by the tenth day of the following month.”.

6. In the said rules, for rule 6A, the following rules shall be substituted, namely: —

“6A. Procedure for allowing imported goods for job work. – (1) The importer shall maintain a record of the goods sent for job work during the month and mention the same in the monthly statement specified in sub-rule (2) of rule 6.

(2) The importer shall send the goods to the premises of the job worker under an invoice or wherever applicable through an e-way bill, as specified in the Central Goods and Services Tax Act, 2017 (12 of 2017), mentioning the description and quantity of the goods.

(3) The maximum period for which the goods can be sent to the job worker shall be six months from the date of invoice or an e-way bill as specified in sub-rule (2).

(4) In case the importer is not able to establish that the goods sent for job work have been used as per the particulars mentioned under rule 4, the Jurisdictional Custom Officer shall take necessary action against the importer under rules 8 and 8A.

(5) The job worker shall,-

- (i) maintain an account of receipt of goods, manufacturing process undertaken thereon and the waste generated, if any, during such process;
- (ii) produce the account details before the Jurisdictional Custom Officer as and when required by the said officer; and
- (iii) after completion of the job work, send the processed goods to the importer or to another job worker as directed by the importer for carrying out the remaining processes, if any, under the cover of an invoice or an e-way bill.

6B. Procedure for allowing imported goods for unit transfer. – (1) The importer shall maintain a record of the goods sent for unit transfer during the month and mention the same in the monthly statement specified in sub-rule (2) of rule 6.

(2) The importer shall send the goods under an invoice or wherever applicable through an e-way bill, as specified in the Central Goods and Services Tax Act, 2017 (12 of 2017), mentioning the description and quantity of the goods.

(3) The importer shall in relation to transfer of goods to another unit,-

- (i) maintain an account of receipt of goods, manufacturing process undertaken thereon and the waste generated, if any, during such process;
- (ii) produce the account details before the Jurisdictional Custom Officer as and when required by the said officer; and
- (iii) after completion of the said process, send the processed goods back to the premises of the importer from where the goods were received or to a job worker for carrying out the remaining processes, if any, under the cover of an invoice or an e-way bill.”.

7. In the said rules, for rule 7, the following rule shall be substituted, namely: —

“7. Re-export or clearance of unutilised or defective goods. – (1) The importer who has availed the benefit of an exemption notification shall use the goods imported in accordance with the conditions specified in the concerned exemption notification within six months from the date of import and with respect to unutilised or defective goods so imported, the importer has an option to either re-export such goods or clear the same for home consumption within the said period.

(2) The importer who opts to re-export such goods as specified in sub-rule (1), shall record the details of necessary export documents in the monthly statement:

Provided that the value of such goods for re-export shall not be less than the value of the said goods at the time of import.

(3) The importer who opts to clear the unutilised or defective goods for home consumption as specified in sub-rule (1), shall pay the duty along with interest on the common portal and the particulars of such clearance and the payment of duty shall be recorded by the importer in the monthly statement.

(4) The importer has an option to clear the capital goods imported, after having been used for the specified purpose, on payment of duty equal to the difference between the duty leviable on such goods but for the exemption availed and that already paid, if any, at the time of importation, along with interest, at the rate fixed by the notification issued under section 28AA of the Act, on the depreciated value allowed in straight line method, as specified below, namely: —

- (i) for every quarter in the first year @ 4%;
- (ii) for every quarter in the second year @ 3%;
- (iii) for every quarter in the third year @3%;
- (iv) for every quarter in the fourth and fifth year @ 2.5%;
- (v) and thereafter for every quarter @ 2%.

Explanation. - (i) For the purpose of computing rate of depreciation for any part of a quarter, a full quarter shall be taken into account.

(ii) The depreciation shall be allowed from the date when the imported capital goods have come into use for the purpose as specified in the exemption notification upto the date of its clearance.

(5) The importer shall, in relation to sub-rule (4) record the particulars of such clearance and payment of duty in the monthly statement.”

8. In rule 8,-

(a) for sub-rule (1), the following sub-rule shall be substituted, namely: —

“ (1) In the event of any failure on the part of the importer to comply with the conditions specified in sub-rule (1) of rule 7 or where the payment referred in sub-rule (3) and (4) of rule 7 is not paid or short paid, the Deputy Commissioner of Customs or the Assistant Commissioner of Customs , as the case may be, having jurisdiction over the premises where the imported goods shall be put to use for manufacture of goods or for rendering output service shall take action by invoking the bond to initiate the recovery proceedings of the amount equal to the difference between the duty leviable on such goods but for the exemption and that already paid, if any, at the time of importation, along with interest, at the rate fixed by the notification issued under section 28AA of the Act, for the period starting from the date of import of the goods on which the exemption was availed and ending with the date of actual payment of the entire amount of the difference of duty that the importer is liable to pay.”;

(b) in sub-rule (2), for the words “the Jurisdictional Deputy Commissioner of Customs, or, as the case may be, the Assistant Commissioner of Customs”, the words “the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be,” shall be substituted.

9. In the said rules, for the Form, the following Forms shall be substituted, namely:-

Form IGCR-1

[See rule 4(1)]

(Prior information to be provided by the importer)

PART-A

I. Details of importer

| S.No. | Information | Details |
|-------|-------------------------------------|---------|
| 1 | I.E.C No. | |
| 2 | Name of the importer : | |
| 3 | Principal address of the importer : | |
| 4 | GSTIN | |
| 5 | Port of import | |

II. Goods imported at concessional rate intended to be used at premises of importer or job worker:

| S.No. | CTH | Description of goods imported to be used |
|-------|-----|--|
| (1) | (2) | (3) |
| | | |

III. The exemption benefit availed

| S.No. | Notification number | Description of goods intended to be manufactured by use of raw materials or components imported at concessional rate of duty |
|-------|---------------------|--|
| (1) | (2) | (3) |
| | | |

IV. Goods intended to be manufactured

| S.No. | CTH | Description of goods intended to be manufactured by use of raw materials or components imported at concessional rate of duty |
|-------|-----|--|
| (1) | (2) | (3) |
| | | |

V. Manufacturing facilities intended to be used by importer

| S.No. | GSTIN | Address of the manufacturing unit | Goods produced or process undertaken at the manufacturing facility of the importer. |
|-------|-------|-----------------------------------|---|
| (1) | (2) | (3) | (4) |
| | | | |

VI. Manufacturing facilities intended to be used by job worker (in case of more than one job worker, above information should be furnished in respect of each job worker)

| S.No. | GSTIN of Job worker or PAN of job worker | Address of the manufacturing unit of job worker | Goods produced or process undertaken at the manufacturing facility of the job worker. |
|-------|--|---|---|
| (1) | (2) | (3) | (4) |
| | | | |

VII. Nature of out-put service to be provided by the importer with use of goods imported.

| S.No. | SAC Code | Description of goods intended to be manufactured by use of raw materials or components imported at concessional rate of duty |
|-------|----------|--|
| (1) | (2) | (3) |
| | | |

PART-B

(To be filled after submission of Part A)

Bond details

| | | |
|-----|---------------------------------|--|
| 1 | Continuity bond number and date | |
| (a) | Amount of bond | |
| (b) | Balance amount of bond | |

Note:- The amount of bond will be the estimated duty foregone during the financial year.

Form IGCR-2

[See rule 6(1)]

(Intimation regarding non-receipt of goods imported)**I. IIN:** _____**II. Details of goods not received**

| Bill of entry no | BE date | Port of import | Invoice No | Item no | Quantity not received | Amount paid |
|------------------|---------|----------------|------------|---------|-----------------------|-------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| | | | | | | |
| | | | | | | |

FORM IGCR -3

[See rule 6(2)]

(MONTHLY STATEMENT for _____, 20__)**I. IIN :****II. Details of goods imported, consumed, re-exported, pending for use or cleared on payment of duty during the month**

| BE Number | BE Date | Port of import | Invoice No. | Item No. | Description of goods | Specified purpose | Quantity of import | Date of clearance |
|-----------|---------|----------------|-------------|----------|----------------------|-------------------|--------------------|-------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| | | | | | | | | |

Contd...

| Value of goods | Duty foregone | | | | Quantity received | Date of receipt of goods | Quantity not received | Quantity used for intended purpose |
|----------------|---------------|----------------------|------|------|-------------------|--------------------------|-----------------------|------------------------------------|
| | BCD | Other Customs duties | IGST | Cess | | | | |
| (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| | | | | | | | | |

Contd...

| Goods Re exported (Quantity) | Goods cleared on payment of duty (Quantity) | Quantity pending in stock | |
|------------------------------|---|---|---|
| | | Quantity pending in the importer's premises | Quantity pending with job worker or other units of the importer |
| (19) | (20) | (21) | (22) |
| | | | |

III. Job work and unit transfer details

| BE Number | BE Date | Port of import | Invoice No. | Item No. | Quantity sent for Job work | Job worker GSTIN | Delivery challan/e way bill | Date | Quantity used for intended purpose and removed directly from the JW premises | Quantity used for intended purpose and received back at the importer's premises | Quantity used for intermediate product and received back at importer's premises | Quantity received at the importer's premises from the JW without processing |
|-----------|---------|----------------|-------------|----------|----------------------------|------------------|-----------------------------|------|--|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| | | | | | | | | | | | | |

IV. Re-export details

| BE Number | BE Date | Port of import | Invoice No. | Item No. | Quantity re-exported | SB No. | SB Date | Port of export |
|-----------|---------|----------------|-------------|----------|----------------------|--------|---------|----------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| | | | | | | | | |
| | | | | | | | | |

V. Clearance on payment of duty

| BE Number | BE Date | Port of import | Invoice No. | Item No. | Quantity cleared | Amount paid | Capital goods cleared after depreciation (Yes or No) | Remarks |
|-----------|---------|----------------|-------------|----------|------------------|-------------|--|---------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| | | | | | | | | |

[F. No. 450/28/2016-Cus-IV]

ANANTH RATHAKRISHNAN, Dy. Secy.

Note : The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 803(E), dated the 30th June, 2017 and subsequently amended *vide* number G.S.R. 60(E), dated the 1st February, 2021.