Body

CORRIGENDUM, Dated: 12th September, 2022

Government of India Ministry of Commerce & Industry Department Of Commerce Directorate General of Foreign Trade

Subject: Corrigendum to Public Notice No. 11/2015-20 dated 07.06.2022.

In exercise of powers conferred under Paragraph 2.04 of the Foreign Trade Policy 2015-2020, as amended from time to time, the Director General of Foreign Trade hereby partially modifies Para 2 (b)(i) of the Guidelines For Applicants under ANF-4F of Public Notice No. 11/2015-20 dated

07.06.2022 as follows:

Existing Para 2 (b)(i) for deemed exports

(i) A copy of the invoice or a statement of invoices duly signed by the unit receiving the material certifying the item of supply, its quantity, value and date of such supply. However in case of supply of items which are non excisable or supply of excisable items to a unit producing non excisable product(s), a project authority certificate (PAC) certifying quantity, value and date of supply would be acceptable in lieu of excise/GST certification. However, in respect of supplies to EOU/EHTP/ STP/ BTP, a copy of CT -3/ ARE-3 duly signed by the jurisdictional excise/GST authorities certifying the item of supply, its quantity, value and date of such supply can be furnished in lieu of the excise/GST attested invoice (s) or statement of invoices as given above. However in case of supply of the product by the Intermediate supplier to the port directly for export by the ultimate exporter (holder of Advance Authorisation or DFIA) in terms of paragraph 4.30 of HBP, copy of the shipping bill with the name of domestic supplier as Intermediate supplier endorsed on it along with the file No. /Authorisation No. of the ultimate exporter and the intermediate supplier shall be required to be furnished.

Revised Para 2 (b)(i) for deemed exports

(i) A copy of the invoice or a statement of invoices duly signed by the unit receiving the material certifying the item of supply, its quantity, value and date of such supply. However in case of supply of items which are non excisable or supply of excisable items to a unit producing non excisable product(s), a project authority certificate (PAC) certifying quantity, value and date of supply would be acceptable in lieu of excise/GST certification. However, in respect of supplies to EOU/EHTP/ STP/ BTP, procedure prescribed in Circular No. 14/14/2017-GST dated 6th November, 2017 issued by GST Policy Wing, Central Board of Excise and Customs, Department of Revenue shall be followed. Accordingly, copy of Form A along with the copy of Tax invoice duly endorsed by recipient shall be considered as proof of deemed export supplies. However in case of supply of the product by the Intermediate supplier to the port directly for export by the ultimate exporter (holder of Advance Authorisation or DFIA) in terms of paragraph 4.30 of HBP, copy of the shipping bill with the name of domestic supplier as Intermediate supplier endorsed on it along with the file No. / Authorisation No. of the ultimate exporter and the intermediate supplier shall be required to be furnished.

Effect of Corrigendum: Partial modification has been made in the Public Notice No. 11/2015-20 issued on 07.06.2022. The provision in respect of the supplies made to EOU/EHTP/STP/BTP remains in line with the Public Notice No.9 dated 14.05.2018.

(Santosh Kumar Sarangi)

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