

Government of India  
Ministry of Commerce & Industry  
Department of Commerce  
Directorate General of Foreign Trade  
Vanijya Bhawan, New Delhi

Dated: 08.06.2023

**Trade Notice No. 07/2023-24**

To,

1. All Regional Authorities of DGFT
2. All Export Promotion Councils
3. All Advance/EPCG Authorisation Holders

**Subject: Implementation of Hon'ble Supreme Court direction in judgment dated 28.04.2023 in matter of Civil Appeal No. 290 of 2023 relating to ' pre-import condition'- Reg.**

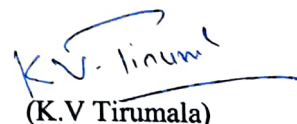
Reference is drawn to the Hon'ble Supreme Court's judgment dated 28.04.2023 in matter of Civil Appeal No. 290 of 2023 (UOI and others vs. Cosmo Films Ltd.) relating to mandatory fulfilment of ' pre-import condition' incorporated in para 4.14 of FTP 2015-20 vide the Central Government (DGFT) Notification No. 33/2015-20 dated 13.10.2017 and reflected in the Notification No. 79/20 17-Customs dated 13.10.2017, relating to Advance Authorization scheme.

2. In compliance to the judgment order dated 28.04.2023 and to carry forward the directions given by the Hon'ble Supreme Court of India in the said judgment, Customs has issued the Circular No.16/2023 dated 7th June 2023.

3. In light of the above Circular, it is informed that all the imports made under Advance Authorization Scheme on or after 13.10.2017 & upto and including 09.01.2019 which could not meet the pre-import condition may be regularized by making payments as prescribed in the Customs Circular."

4. Further, all the Regional Authorities are requested to proactively guide the Trade and Industry regarding this, and any difficulty may be brought to the notice of this Directorate.

5. This issues with the approval of the Competent Authority.



(K.V Tirumala)

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