



No. D.12/5/2016-SEZ

Government of India

Ministry of Commerce & Industry

Department of Commerce

SEZ Division

DDC/ABCP
19.2.16

Udyog Bhawna, New Delhi

Dated ~~January~~, 2016

Smt An
1st February

To

All the Development Commissioners,
SEZ Developers & Units,
Customs Administration

[Signature]

Subject: Clarification with regards to Goods temporally imported into India under ATA Carnet for Display/Exhibitions can be exported to FTWZ in India for storage & authorized operations – reg.

Sir,

Reference: DGEP circular no. 29/2006 dated 27-12-2006 & 1001/8/2015-CX 8 Dated 28-4-2015.

2. The FTWZ stake holders have brought to the notice of this department that while customs stations like Delhi & Bangalore are permitting goods imported under subject referred customs notifications to be exported to FTWZ/SEZ for carrying out authorised operations, Customs at Mumbai Port & JN Port are not allowing the same.

3. The FTWZ units have expressed their difficulties to carry out their legitimate authorised activity of storage /warehousing and earning foreign exchange against such service exports.

4. In this regards, it is clarified that goods imported under ATA Carnet are DTA Goods as the same are customs cleared goods for home consumption and are thus allowed to be exported to any FTWZ / SEZ for carrying out authorised activities as per LOA issued.

5. The DGEP, Department of Revenue, Ministry of Finance has already issued circulars as referred above in this regards. As per the said circulars, any DTA goods when exported to any SEZ for carrying out authorised operations is required to be treated as exports.

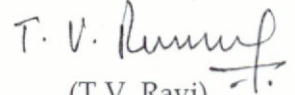
6. Therefore, it is clarified that goods imported under ATA Carnet scheme or any other customs notification having condition of re-exports within time limits, when exported from DTA to SEZ/FTWZ for carrying out authorised operations, is required to be considered as goods re-exported out of India and thus would be treated as exports in compliance of the relevant customs notification.

*Scan & place it on
VCEZ website*

7. All pending matters in this regards, should be accordingly closed after following the SEZ Rules & procedures.

In case of any difficulties faced, the same should be brought to the notice of this department.

Yours faithfully



(T.V. Ravi)

Deputy Secretary to Government of India

Tel.No.01123063960

01/02/2016