

**Circular No.16/2014-Customs**

F.No. 605/75/2014-DBK

Government of India

Ministry of Finance, Department of Revenue

Central Board of Excise & Customs

Drawback Division

New Delhi, dated the 18<sup>th</sup> December, 2014

To

All Chief Commissioners under CBEC

All Directors General under CBEC / Chief Commissioner (AR), CESTAT

All Commissioners under CBEC.

Ma'am/Sir,

**Subject: Re-warehousing of goods imported and/or procured indigenously by EOU/EHTP/STP/BTP units-reg.**

Attention is drawn to the self-bonding/warehousing procedure on the above subject specified in Circular No. 19/2007-Cus dated 03.05.2007. It has been brought to the notice of the Board that the units which are under the said procedure are facing difficulty in obtaining deemed export benefits as the ARE-3 is not certified by the Central Excise authorities.

2. The matter was examined in consultation with the DGFT and DG (EP). To resolve the issue and facilitate trade, it has been decided by the Board to provide that the Superintendent – in-charge of the unit shall make two legible photocopies of the original copy of ARE-3 (that bears his counter signature) and attest each of them as true copies with his dated signature. One attested copy shall be kept in the Range office for records and the other one shall be handed over (against dated acknowledgement) to the unit for use while applying deemed export benefits.

3. Accordingly, the last sentence in para 2(b) of Circular No. 19/2007-Cus shall be taken as modified to the above extent.

4. This instruction may be brought to the notice of the trade/exporters by issuing suitable public notice. The officers may be suitably guided through a Standing Order. Difficulties faced, if any, in implementation may be brought to the notice of the Board.

Yours faithfully,

Sanjay Kumar  
Under Secretary (Drawback)  
Tele: 23341480.