

AMNESTY SCHEME 2023

•Scheme for one time settlement of default in export obligation by Advance and EPCG Authorisation Holders

Coverage :

- Authorization issued under Advance Authorization Scheme (All variants) and EPCG Scheme (all Variants) under FTP 2009-14 till 31.03.2015 are covered under the scheme.
- Authorization issued under Advance Authorization Scheme (All variants) and EPCG Scheme (all Variants) under FTP 2004- 2009 and before, the coverage is limited to those authorizations whose EO Period (original & extended) was valid beyond 12.08.2013

Registration Period

Any authorisation holder choosing to avail this benefit of Amnesty Scheme must complete the process of registration before 30.06.2023 and payment of Custom Duty plus interest shall be completed by 30.09.2023 and RA may issue EODC on the basis of evidence of such payment with relevant documents

Regularisation of Pending Cases

All default pending cases can be regularised by authorization holder on payment of all customs duties that were exempted in proportion to unfulfilled Export Obligation and interest at the rate of 100% of such duty exempted. However, no interest is payable on the portion of Additional Custom Duty and Special Custom Duty.

If entire authorisation is under default, the applicants can pay Custom Duty plus interest with the jurisdictional authorities and submit proof thereof to the Regional Authority of DGFT.

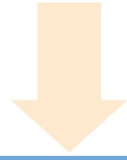
If there is a partial, default the Regional Authority of DGFT on basis of specific request of the applicant and on the basis of application filed for Export Obligation Discharge Certificate along with the necessary supporting documents, shall intimate to the applicant the details of default on which Custom Duty and Interest is payable

Case under investigation or case adjudicated for/involving fraud, misdeclaration or unauthorised diversion of material and/or capital goods will be excluded from the Amnesty Scheme

CENVAT Credit or any type of Refund, under any provision of law of any amount shall not be allowed on duty paid under this scheme.

If Duty along with applicable interest has already been deposited in full, the case would not be eligible for this scheme

Reference :



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How ARNK can help you

- > We understand and analyse the entire case.
- > Prepare checklist for documents requirement.
- > Review documents for submission to concerned authority.
- > Responding to queries of concerned authority, if any.
- > Follow up with the concerned authority for issue of the EODC certificate

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