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GOVERNMENT OF INDIA
MINISTRY OF COMMERCE AND INDUSTRY
DEPARTMENT OF COMMERCE

PUBLIC NOTICE No. 9 /2015-2020
NEW DELHI, DATED THE 14th May, 2018

Subject: Amendments in Handbook of Procedures 2015-20 and Appendices issued under FTP, 2015-20 – reg.

In exercise of powers conferred under Paragraph 1.03 read with Para 2.04 of the Foreign Trade Policy 2015-2020, as amended from time to time, the Director General of Foreign Trade makes the following amendments in the Handbook of Procedures 2015-2020 and Appendices issued under FTP 2015-20.

2. Para 4.07(i) is amended to read as under:

“(i) Regional Authority may also issue Advance Authorisation where there is no SION/valid Ad hoc Norms for an export product or where SION / Ad hoc norms have been notified / published but exporter intends to use additional inputs in the manufacturing process, based on self declaration by applicant. Wastage so claimed shall be subject to wastage norms as decided by Norms Committee. The applicant shall submit an undertaking to abide by decision of Norms Committee. The provisions in this regard are given in paragraph 4.03 and 4.11 of FTP.”

3. Para 4.27 of Handbook of Procedures is amended to read as under:

“4.27 Exports/Deemed Export supplies in anticipation or subsequent to issue of an Authorisation.

(a) Exports / Deemed Export supplies made from the date of EDI generated file number for an Advance Authorisation, may be accepted towards discharge of EO. Shipping Bills / Tax Invoices should be endorsed with File Number or Authorisation Number to establish co-relation of exports / Deemed Export supplies with Authorisation issued. Export/Deemed Export supply document(s) should also contain details of exempted materials/inputs consumed and technical characteristics of export and import items, as the case may be.

(b) If application is approved, authorisation shall be issued based on input / output norms in force on the date of receipt of application by Regional Authority. If in the intervening period (i.e. from date of filing of application and date of issue of authorisation) the norms get changed, the authorization will be issued in proportion to provisional exports / Deemed Export supplies already made till any amendment in norms is notified. For remaining exports, Policy / Procedures in force on date of issue of authorisation shall be applicable.

(c) The export of SCOMET items shall not be permitted against an Authorisation until and unless the requisite SCOMET Authorisation is obtained by the applicant.

(d) Inputs with pre-import condition shall not be considered for replenishment against Exports/Deemed Export supplies made before import of such inputs.”

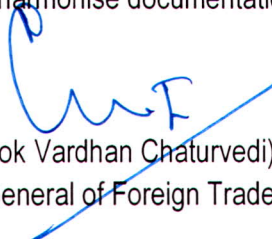
4. Para 4.45(a)(iv) of Handbook of Procedures is amended to read as under:

“(iv) Authorisation for Annual Requirement shall be issued only where SIONs or valid Ad hoc norms exists on the date of issue of Authorisation. However, no Authorisation for Annual Requirement shall be issued where input is listed in Appendix-4J.”

5. Amendments are made to Appendix-4F and Appendix-4J. The revised appendices are annexed to this Public Notice.

Effect of this Public Notice:

(i) Now Advance Authorization for Annual Requirement can also be issued where Ad hoc norms exist for the resultant product. (ii) Enabling provision is made to submit manual BRCs and self attested copy of Exporter Copy of shipping bill. (iii) Other amendments made to bring clarity and harmonise documentation requirements for EODC.


(Alok Vardhan Chaturvedi)
Director General of Foreign Trade

[Issued from File No. 01/94/180/078/AM19/PC-4
and File No- 01/94/180/019/AM19/PC-4]

ANF- 4F

Application for Redemption / No Bond Certificate against Advance Authorisation
[Please see guidelines given at the end before filling the application online]

1	IEC No.		Branch Code	
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2. Request for: Redemption (EODC) / No Bond Certificate (Bond Waiver):

3. **(Strike out whichever is not applicable)**

i. Advance Authorisation No.	
Date of Issue	
ii. CIF Value	
a. In Indian Rupees	
b. In free foreign exchange	
iii. Export Obligation imposed in Authorisation	
a. In Indian Rupees	
b. In free foreign exchange	
iv. Export Obligation Period:	
a. Date of expiry of initial export obligation period	
b. Date of expiry of extended export obligation period	
c. Last date of shipment	
v. Norms details:	
a. Serial Number of SION (in case of fixed norms)	
b. Meeting number, date, Case No. of the Norms Committee vide which norms have been ratified (in case of Para 4.07 cases)	

4. Details of physical exports / deemed exports made

Sl.No	Products Exported/ Supplied (with Technical specifications/ grade etc. wherever required)	Shipping Bill/ Invoice/ ARE3 / CT 3/ Form A and Tax Invoice		Quantity Exported / Supplied			FOB Value			
		No	Date	Physical exports		Deemed Exports	Total	In case of physical exports (as per S/B)	In case of deemed exports (as per invoices)	Actually amount in USD and in INR realized
				Direct exports	Third Party exports					

5. Details of imports made against the Authorisation:

Sl. No	Item of Import (with Technical specifications/grade etc. wherever required)	Imports allowed in the Authorisation		Bill of Entry Details		Actual Imports made	
		Qty allowed	CIF value (in FFE)	No	Date	Quantity imported	CIF Value utilised (in FFE)

6. Details of excess imports made proportionate to the exports obligation fulfilled:

Sl No	Item of Import	Quantity	Value	Duty liability and payment Details			
				Customs Duty	Interest	Total amount paid	Date of payment

7. Details of payment of payment composition fee:

Sl No	Shortfall in FOB (in US\$)	Shortfall in equivalent Rs.	Composition Fee required to be paid in terms of Para 4.49 of HBP	Amount paid	Date of payment and mode of payment

8. Details of unutilised items which are restricted to be imported at the time of import:

Sl No	Item of import	Unutilised quantity	CIF value	Amount of composition fee payable	Amount of composition fee paid (date and mode of payment)

DECLARATION / UNDERTAKING

I / We hereby declare that:

1. the particulars and the statements made in this application are true and correct to the best of my/our knowledge and belief and nothing has been concealed or held there from and if found incorrect or false will render me/us liable for any penal action or other consequences as may be prescribed in law or otherwise warranted.
2. we would abide by the provisions of the Foreign Trade (Development and Regulation) Act, 1992, the Rules and Orders framed there under, the Foreign trade Policy, the Handbook Procedure and the ITC(HS) Classification of Export & Import Items, as amended from time to time.
3. No export proceeds are outstanding beyond the prescribed period as laid down by RBI or such extended period for which RBI permission has been obtained.
4. Freight, Insurance and Commission values as mentioned in the application are based on actual transaction values.
5. For the purpose of calculating entitlement, commission amount has been excluded.
6. That I/We have updated the IEC profiles in ANF 1.
7. We have not been penalized under any of the following Acts (as amended from time to time): (i) The Customs Act, 1962, (ii) The Central Excise Act 1944, (iii) Foreign Trade (Development & Regulation) Act 1992, and (iv) The Foreign Exchange Management Act, 1999; (v) The Conservation of Foreign Exchange, Prevention of Smuggling Activities Act, 1974 B.
8. I am authorised to verify and sign this declaration as per Paragraph 9.06 of the FTP.

Place
Date


Signature of the Applicant
Name
Designation
Official Address
Telephone
Residential Address
Email Address

GUIDELINES FOR APPLICANTS

[Please see Paragraph 4.46, 4.47 of HBP]

1. Application shall be filed by the authorised signatory as per para 9.06 of FTP.
2. Please upload following documents:
 - a. **For physical exports:**
 - i. e-BRC / Bank Certificate of Exports and Realisation in the form given at Appendix 2U or Foreign Inward Remittance Certificate (FIRC) in the case of direct negotiation of documents or Appendix 2L in case of offsetting of export proceeds. However, authorisation holders have the option to submit BRC in the format of Appendix-22A as per HBP (2009-2014) till such time online filing of EODC is enabled.
 - ii. EP copy of the shipping bill(s) containing details of shipment effected or bill of export in case of export to SEZ. However no hard copy of Shipping Bill(s) shall be required to be filed for EO discharge for shipments from EDI Ports. Wherever printouts of EP Copy of shipping bill is not provided to exporters by Customs Authorities in terms of Circular No-55/2016-Customs dated 23.11.2016, applicant will have the option to submit self-attested copy of Exporter Copy of shipping bill till such time facility of online verification of shipping bills is made available to RAs.
 - iii. Statement of exports and Imports made and actual consumption of inputs in the items exported towards discharge of export obligation prepared and duly certified by Independent Chartered Accountant.
 - iv. FOB value of export for the purpose of V.A shall be arrived at after excluding the Foreign Agency Commission, if any.
 - v. In case where CENVAT credit / ITC credit facility on inputs have been availed for the exported goods, the goods imported against Advance Authorisation shall be utilized only in the manufacture of dutiable goods whether within the same factory or outside (by a supporting manufacturer) even after completion of export obligation, for which the authorisation holder shall produce a certificate from either the jurisdictional Central Excise authority /Customs authority or Independent Chartered Accountant or Cost Accountant, at the option of the exporter.
 - b. **For deemed exports:**
 - i. A copy of Tax invoice for supplies as prescribed under GST rules duly signed by the unit receiving the material and their jurisdictional excise/Customs authorities certifying the item of supply, its quantity, value and date of such supply. However in case of supply before 1.7.2017, 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 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 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.

- ii. Payment certificate from the project authority in the form given in Appendix 7D supported by eBRC or BRC in the format of Appendix-22B as per HBP (2009-2014).
 - iii. A statement of supplies giving details of supply invoices and indicating the invoice number, date, FOR value as per invoices and description of product.
 - iv. A statement of imports indicating bill of entry wise item of imports, quantity of imports and its CIF value.
 - v. In case where CENVAT/ITC credit facility on inputs have been availed for the exported goods, the goods imported against Advance Authorisation shall be utilized only in the manufacture of dutiable goods whether within the same factory or outside (by a supporting manufacturer) even after completion of export obligation, for which the authorisation holder shall produce a certificate from either the jurisdictional Central Excise Supdt. or Independent Chartered Accountant or Cost Accountant, at the option of the exporter.
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ANF -4 G

Application for issue of Duty Free Import Authorisation (DFIA) (including for ARO and Invalidation Letter)

[Please see guidelines given at the end before filling the application online]

PART A

For filing Application to RA

1	IEC No.		Branch Code	
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2	Ecom. Reference No:	Date of Submission:	Name & Code of RA:	RA File No	RA File Date

3	RCMC Number	Date	Issuing Authority	Validity Period	Products for which registered

4	GSTIN	Address of the jurisdictional Customs/GST Authority under whose jurisdiction the exported goods were manufactured.	In case applicant is a merchant exporter, GSTIN and Address of the factory / premises of supporting manufacturer where exported goods were manufactured.

5	Application Fee details	Bank Receipt/Electronic Fund Transfer No. / Credit Card	Name & Branch of the Bank on which drawn, if applicable	Mode of Payment	Date of payment	Amount (in Rs.)

6	Industrial Registration Details – MSME/LOI/IL / IEM Registration Number	Issuing Authority	Date of Issue	Products for which registered

7	Port of Registration for the purpose of imports (For details, please refer to as Paragraph 4.37 of HBP)	
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8	Value Addition (in %)	
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9.	Total CIF value of Imports applied for	Total FOB/FOR value of Exports to be made, excluding commission
i. In Rupees		
ii. In currency of imports		
iii. In US \$		

10.
(a) Application made for Export Product Group:
(b) Application made under which Serial No. of SION:

11. Details of items exported/supplied under the DFIA								
S No	Item Description	Item Technical Characteristics/Quality etc.	ITC(HS) Code	Quantity	Unit of Measurement	FOR /FOB Value (in Rs)	FOR/FOB value (in freely convertible currency)	
							Value	Currency Code

12. Details of items sought to be imported duty free under DFIA									
S No	Item Description	Item Technical Characteristics/Quality etc.	ITC(HS) Code	Quantity	Unit of Measurement	CIF Value (in Rs)	CIF value (in freely convertible currency)		Total exemption from Customs duty
							Value	Currency Code	

13. Details of other materials to be used in the export product and sought to be imported/procured from sources other than the Authorisation on which drawback benefits is to be availed (not to be filled if Drawback benefits are not being claimed)		
S No	Imported Item	Indigenously Procured Item

	Name, Technical Characteristics/ Quality etc	Quantity in metric units	CIF Value	Name, Technical Characteristics/Quality etc	Quantity in metric units	Value

14. In case of exports made under Deemed Exports category (except for supplies to Advance Authorisation/DFIA/ EPCG Authorisation holders/EOU/EHTP/STP/BTP), please furnish:

i. Name of the Project Authority

ii. Address of the Project Authority

iii GSTIN of the Project Authority

iv. Supply Order No

v. Delivery period of Supply

vi. Credit under which project is financed

vii. Method by which order is procured (ICB etc.)

15. In case of request for issuance of Invalidation letter/ ARO (Please tick)() :

a. Invalidation letter

b. Advance Release Order (ARO)

16. If so, then please furnish the following details: (i and ii below need not be filled up in case the applicant desires the Invalidation Letter/ARO along with the issuance of DFIA)

i. Duty Free Import Authorisation No.

ii. Date of Issue of Duty Free Import Authorisation

iii. Name & IEC No of the Indigenous producer / STE from where items are to be procured

iv. Address of the Indigenous producer / STE from where items are to be procured

v. GSTIN of the indigenous producer.

vi. Regional Authority of the Indigenous producer / STE

vii. Items to be supplied by the Indigenous producer / STE

a. Description of individual items

b. Quantity of individual items to be procured

c. Value of individual items to be procured

DECLARATION / UNDERTAKING

I / We hereby declare that:

- the particulars and the statements made in this application are true and correct to the best of my/our knowledge and belief and nothing has been concealed or held there from and if found incorrect or false will render me/us liable for any penal action or other consequences as may be prescribed in law or otherwise warranted.

2. We would abide by the provisions of the Foreign Trade (Development and Regulation) Act, 1992, the Rules and Orders framed there under, the Foreign trade Policy, the Handbook Procedure and the ITC(HS) Classification of Export & Import Items, as amended from time to time.
3. None of the Proprietor/ Partner(s) / Director(s) / Karta / Trustee of the firm / company, as the case may be, is / are a Proprietor / Partner(s) / Director(s) / Karta / Trustee in any other firm / Company which has come to the adverse notice of DGFT or in the caution list of RBI.
4. I/we have perused the list of SCOMET items as contained in the Appendix 3 to the Schedule 2 of the ITC (HS) Classifications of Export-Import Items, and that the item(s) exported / proposed to be exported does not fall within this list and that I/ We agree to abide by the provisions of the Policy for export of SCOMET items contained in the Foreign Trade Policy, Schedule 2 of ITC (HS) and the HBP v1, irrespective of the scheme under which the item is exported / proposed to be exported (the underlined portion will be deleted in case an application for export license for SCOMET item is being filed).
5. No export proceeds are outstanding beyond the prescribed period as laid down by RBI or such extended period for which RBI permission has been obtained.
6. That I/We have updated the IEC profiles in ANF 1.
7. We have not been penalized under any of the following Acts (as amended from time to time): (i) The Customs Act, 1962, (ii) The Central Excise Act 1944, (iii) Foreign Trade (Development & Regulation) Act 1992, and (iv) The Foreign Exchange Management Act,1999; (v) The Conservation of Foreign Exchange, Prevention of Smuggling Activities Act, 1974 B.
8. I am authorised to verify and sign this declaration as per paragraph 9.06 of the FTP.

Place
Date

Signature of the Applicant
Name
Designation
Official Address
Telephone
Residential Address
Email Address



GUIDELINES FOR APPLICANTS

[Please see paragraphs 4.29 of FTP & 4.65, 4.69 of HBP]

1. Application shall be filed online only using digital signature.
2. RCMC details need not be given if the same have already been updated in the ANF-1.
3. Please upload Bank Receipt /EFT / Credit Card details evidencing payment of application fee in terms of Appendix 2K and the documents for physical / deemed exports, as the case may be.
4. Documents required in case of supplies under deemed export / intermediate supplies under DFIA:
 - a. Invalidation letter in case of supplies to
 - i. an EPCG Authorisation holder;
 - ii. an Advance Authorisation holder;
 - iii. a Duty Free Import Authorisation

However, in case of switch over from physical exports / deemed exports to intermediate supplies, such invalidation letters can also be furnished at the time of redemption of DFIA.

- b. Project Authority Certificate in case of supplies other than (a) (i), (ii) & (iii) above and to EOU/ EHTP/ STP/BTP units;
 - c. FOB value of export for the purpose of V.A shall be arrived at after excluding the Agency Commission, if any.
5. Documents to be uploaded for physical exports:
 - a. eBRC/ Bank Certificate of Exports and Realisation in the form given at Appendix 2U or Foreign Inward Remittance Certificate (FIRC) in the case of direct negotiation of documents or Appendix 2L in case of offsetting of export proceeds. However, realisation of export proceeds shall not be insisted if the shipments are made against confirmed irrevocable letter of credit or bill of exchange is unconditionally availed/ Co- Accepted / Guaranteed by a bank and the same is confirmed by the exporters bank and certified by the bank in column 14/15 of Appendix 2V. For status holders, irrevocable letter of credit would suffice. Further, realisation of export proceeds shall not be insisted, if the Reserve Bank of India (RBI) writes off the requirement of realisation of export proceeds on merits and the exporter also produces a certificate from the Foreign Mission of India about the fact of non recovery of export proceeds from the buyer. However this would not include self write off cases.
 - b. EP copy of the shipping bill(s) containing details of shipment effected or bill of export in case of export to SEZ. However no hard copy of Shipping Bill(s) shall be required to be filed for EO discharge for shipments from EDI Ports. Wherever printouts of EP Copy of shipping bill is not provided to exporters by Customs Authorities in terms of Circular No-55/2016-Customs dated 23.11.2016, applicant will have option to submit self-certified copy of Exporter Copy of shipping bill till such time facility of online verification of shipping bills is made available to RAs.
 - c. A statement of exports giving details of shipping bill wise exports indicating the shipping bill number, date, FOB value as per shipping bill and description of export product.
 - d. A statement of imports indicating bill of entry wise item of imports, quantity of imports and its CIF value.
 - e. Declaration in Appendix 4H format related to consumption of the inputs endorsed in the DFIA.

- f. In case where CENVAT credit facility on inputs have been availed for the exported goods, the goods imported against Actual User DFIA shall be utilized only in the manufacture of dutiable goods whether within the same factory or outside (by a supporting manufacturer) even after completion of export obligation, for which the authorisation holder shall produce a certificate from the jurisdictional Central Excise Supdt.
6. Documents to be uploaded for deemed exports:
- a. A copy of the invoice or a statement of invoices duly signed by the unit receiving the material and their jurisdictional excise authorities 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 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 copy of Tax Invoice duly endorsed by recipient shall be considered as proof of deemed export supplies.
- b. Payment certificate from the project authority in the form given in Appendix 7D. In the case of Advance Authorisation for Intermediate Supplies/ deemed exports, supplies to the EOUs/ EHTPs/STPs/ BTPs, documentary evidence from the bank substantiating the realization of proceeds from the Authorisation holder or EOUs/EHTPs/ STPs/ BTPs, as the case may be, as per eBRC or BRC in the format of on Appendix-22B prescribed under HBP (2009-2014), shall be furnished. However realization of proceeds shall not be insisted upon if the shipments are made against confirmed irrevocable inland letter of credit or inland bill of exchange is unconditionally availed / Co-Accepted/ Guaranteed by a bank and the same is confirmed by the exporter's bank and certified by the bank as per eBRC or BRC in the format of appendix 22B, as the case may be. For status holders, irrevocable inland letter of credit would suffice.
- c. A statement of supplies giving details of supply invoices and indicating the invoice number, date, FOR value as per invoices and description of product.
- d. A statement of imports indicating bill of entry wise item of imports, quantity of imports and its CIF value.
- e. Declaration in Appendix 4H format related to consumption of the inputs endorsed in the DFIA.

