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PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 42 /2012-Customs

New Delhi, the 22nd June, 2012.
Ashadha 1 , 1934 SAKA

G.S.R. 498 (E). - In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby directs that each of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, shall be amended or further amended, as the case may be, in the manner specified in the corresponding entry in column (3) of the said Table, namely :-

Table

Sl. No.	Notification number and date	Amendments
(1)	(2)	(3)
1.	100/2009-Customs, dated the 11th September, 2009 [<i>Vide</i> number G.S.R. 666 (E), dated the 11th September, 2009]	In the said notification,- (a) in paragraph 2- (i) in condition (2), after the words “each user would fulfil”, the words, figures and letters “and for authorizations issued on or after the 5th June, 2012, the details of the capital goods and the quantum of Export Obligation which Common Service provider shall fulfil shall be mentioned in the authorization.” shall be inserted. (ii) in condition (5)- (A) after the first Table, the following proviso shall be inserted, namely:- “Provided that in case authorizations are issued on or after the 5th June, 2012, the Common Service provider shall execute the bond with bank guarantee and the bank guarantee shall be equivalent to hundred percent. of the duty foregone, to be given by the Common Service provider or by any one of the users or a combination thereof, at the option of the Common Service provider.”. (B) after the proviso as so inserted, in the existing first proviso, for the words, “Provided that”, the words, “Provided further that” shall be substituted. (C) in condition (7), after the words “specific users”, the words “or the Authorization Holder, as the case may be,” shall be inserted. (b) in the Explanation, in clause 3,- (I) in sub-clause (1)- (A) for the words “Common Service provider and each of the specific users”, the words “Common Service provider and each of the specific users endorsed in the authorization or the Common Service Provider and specific users whose details are informed prior to export by Common Service provider to the Regional Authority, as the case may be,” shall be substituted. (B) in the second proviso, for the words “poultry and sericulture,”, the words “poultry, sericulture, carpet, coir and jute,” shall be substituted.

		(C) for the fifth proviso, the following proviso shall be substituted, namely:- “Provided also that the exports made to such countries as notified by the Director General of Foreign Trade, shall not be counted for fixing average level of exports:”. (D) after the sixth proviso, the following proviso shall be inserted, namely:- “Provided also that in the case of authorisations issued on or after the 5th June, 2012, for exports by users of the common service, to be counted towards fulfilment of export obligation of Common Service provider, the respective shipping bills of the users of common service shall contain the EPCG Authorization details of the Common Service provider and concerned Regional Authority must be informed about the details of the users prior to such export.” (II) in sub-clause (2), in item (a),- (A) in sub-item (v), for the words, brackets, figures and letters, “power projects and refineries not covered in (iv) above under ICB procedure;”, the words, brackets, letter and figures, “mega power projects as provided in sub-clause (ii) of clause (f) of para 8.2 of Foreign Trade Policy;” shall be substituted. (B) in sub-item (vi), for the words and letters, “as opposed to ICB;”, the words brackets, letter and figures, “as provided in clause (j) of para 8.2 of Foreign Trade Policy;” shall be substituted.
2.	101/2009- Customs, dated the 11th September, 2009 [Vide number G.S.R. 667 (E), dated the 11th September, 2009]	In the said notification,- (a) in paragraph 2- (i) in condition (3), after the words “each user would fulfil”, the words, figures and letters “and for authorizations issued on or after the 5th June, 2012, the details of the capital goods and the quantum of Export Obligation which Common Service provider shall fulfil shall be mentioned in the authorization.” shall be inserted. (ii) in condition (4), after the words “Government of India”, the following proviso shall be inserted, namely:- “Provided that this condition shall not be applicable where the benefit under TUFS has been obtained but exact line of business in TUFS is different from the line of business under EPCG or where benefits availed under TUFS are refunded, with applicable interest, before availing zero duty EPCG Authorization.” shall be inserted. (iii) in condition (5), for the letters and words, “SHIS scrips which are not issued”, the words and letters, “provided that this condition shall not be applicable where already availed SHIS benefit that is unutilized is surrendered or where benefits availed under SHIS that is utilized is refunded, with applicable interest, before availing zero duty EPCG authorization. SHIS scrips which are surrendered or benefit refunded or not issued” shall be substituted. (iv) in condition (8), after the Table, the following proviso shall be inserted, namely:- “ Provided that in case authorizations are issued on or after the 5th June, 2012, the Common Service provider shall execute the bond with bank guarantee and the bank guarantee shall be equivalent to hundred percent. of the duty foregone, to be given by Common Service provider or by any one of the users or a combination thereof, at the option of the Common Service

		provider.”. (v) in condition (10), after the words “specific users”, the words “or the Authorization Holder, as the case may be,” shall be inserted. (b) in paragraph 4, for the figures, letters and word, “31st December, 2012”, the figures, letters and word, “31st December, 2013” shall be substituted. (c) in the Explanation, in clause 3,- (l) in sub-clause (1)- (A) for the words “Common Service provider and each of the specific users”, the words “Common Service provider and each of the specific users endorsed in the authorization or the Common Service provider and specific users whose details are informed prior to export by Common Service provider to the Regional Authority, as the case may be,” shall be substituted. (B) in the second proviso, for the words “poultry and sericulture,” the words “poultry, sericulture, carpet, coir and jute,” shall be substituted. (C) for the fifth proviso, the following proviso shall be substituted, namely:- “Provided also that the exports made to such countries as notified by the Director General of Foreign Trade, shall not be counted for fixing average level of exports.”. (D) after the sixth proviso, the following proviso shall be inserted, namely:- “Provided also that in the case of authorisations issued on or after the 5th June, 2012 for exports by users of the common service, to be counted towards fulfilment of export obligation of Common Service the respective shipping bills of the users of common service shall contain the EPCG Authorization details of the Common Service provider and concerned Regional Authority must be informed about the details of the users prior to such export.” (II) in sub-clause (2), in item (a),- (A) in sub-item (v) for the words, brackets, figures and letters, “power projects and refineries not covered in (iv) above under ICB procedure;”, the words, brackets, figures and letters, “mega power projects as provided in sub-clause (ii) of clause (f) of para 8.2 of Foreign Trade Policy;” shall be substituted. (B) in sub-item (vi), for the words and letters, “as opposed to ICB;”, the words, brackets, letter and figures, “as provided in clause (j) of para 8.2 of Foreign Trade Policy;” shall be substituted.
3.	102/2009- Customs, dated the 11th September, 2009 [<i>Vide</i> number G.S.R. 668 (E), dated the 11th September, 2009]	In the said notification,- (a) in paragraph 2- (i) in condition (3), after the words “Government of India”, the following proviso shall be inserted, namely:- “Provided that this condition shall not be applicable where the benefit under TUFS has been obtained but exact line of business in TUFS is different from the line of business under EPCG or where benefits availed under TUFS are refunded, with applicable interest, before availing zero duty EPCG Authorization.”. (ii) in condition (4), for the letters and words, “SHIS scrips which

