**PUBLIC NOTICE NO.58**

**DTD.13.02.2017**

In exercise of powers conferred under paragraph 2.04 of the Foreign Trade Policy, 2015-2020, the Director General of Foreign Trade (DGFT) hereby makes the following amendments in Paragraph 3.06 of Handbook of Procedures 2015-20 by replacing sub para (b) & (c) notified vide PN 30/dated 26 August, 2015 with two tables showing jurisdictional RA for MEIS & SEIS.  
3.06 Jurisdictional RA/RA concerned :  
  
(a) Applicant shall have option to choose Jurisdictional RA on the basis of corporate office/Registered Office /Head Office / Branch Office address endorsed on IEC for submitted application/s under MEIS and SEIS. This option need to be exercised at the brgining of financial year. Once an option is exercised, no change would be allowed for claims relating to that year. To illustrate, if an exporter has chosen RA Chennai for claiming rewards for exports made in 2015-16, then all claims for exports made in 2015-16, irrespective of the date of application shall be made to RA Chennai only.  
  
(b) Jurisdiction of MEIS

|  |  |  |
| --- | --- | --- |
| 1 | 2 | 3 |
| Sl. No. | Units | Jurisdictional RA |
| (i) | Importer Exporter Code (IEC) holders having units in DTAs/ EHTPs/BTPs/ STps or more than one of these | Jurisdictional RA of DGFT as in Appendix 1A |
| (ii) | IEC holders having units in SEZs /EOUs or both | Respective Development Commissioner of Special Economic Zones (SEZs) as in Appendix 1A |
| (iii) | IEC holders having units both in (i) & (ii) above | Units located in category (i) & (ii) will apply to respective Jurisdictions at Col-3 |

(c) Jurisdiction for SEIS (Single application on annual basis)

|  |  |  |
| --- | --- | --- |
| 1 | 2 | 3 |
| Sl. No. | Units | Jurisdictional RA |
| (i) | IEC holders having units only in DTAs | Jurisdictional RA of DGFT as in Appendix 1A |
| (ii) | IEC holders having units only in SEZs | Respective Development Commissioner of Special Economic Zones (SEZs) as in Appendix 1A |
| (iii) | IEC holders having units in multiple SEZs | Single applicational for all units to the Development Commissioner of the SEZ where it has achieved highest Forex Earnings. |
| (iv) | IEC holders having units both in DTA and SEZs | Single applicational for all different units to the Jurisdictional RA of DGFT as given in Appendix 1A |

Effect of Public Notice: Jurisdictional RAs for exporters with multiple categories of units have been spelt out in the above two tables.

**(A K Bhalla**

**CUSTOMS**

**PUBLIC NOTICE NO.011**

**DTD.30.01.2017**

Attention of exporters, Custom Brokers and all members of trade is invited to Board’s Circular No. 5/2009-Cus. dated 02.02.2009 and Public Notice No 11 dated 22.11.2009 issued by this Custom House, whereby exporters were advised to submit BRCs/Negative statement issued by an authorized dealer or chartered accountant functioning as a statutory auditor of exporter on a 6 monthly basis. Pursuant to the Board Circular No.5/2009-Cus. dated 02.02.2009 and Public Notice No 11 dated 22.11.2009, various Public Notices bearing Nos.136/2016 dated 07/10/2016, 91/2015 dated 03.12.2015, 08/2016 dated 09.02.2016, 33/2016 dated 24.02.2016, 64/2016 dated 15.04.2016, were issued by this Custom House, wherein all exporters were requested to submit the details of realization of exports proceeds /certificates from their authorized dealer/chartered accountant in respect of EDI shipping bills having LEO dates from 01/04/2004 to 31/03/2014.

2. In this regard, attention is also invited to the instructions contained in JS (Drawback) letter F. No.609/59/2012-DBK dated 03.06.2015, instruction dated 27.11.2015 and instruction issued vide F.No.609/14/2014-DBK dated 30.06.2016, wherein it was mandated to use the online RBI- BRC module for monitoring of realization of export proceeds in EDI for all the shipping bills where **LEO** was granted on or after **01.04.2014**. However, it is observed that some exporters are still submitting the details of realization of exports proceeds/certificates from their authorized dealer/chartered accountant manually in respect of EDI shipping bills **whose LEO was granted on or after 01.04.2014.**

**3**. In this context, it is once again reiterated that after the launch of the new RBI-BRC Module (RBI MIS Reports) with effect from 26. 06.2014. The BRC Section of Drawback Cell, JNCH functioning under the Commissionerate-NS-II, JNCH would monitor the realization of export proceeds for the shipping bills with LEO dates on or after 01.04.2014 under the new RBI-BRC Module and would stop accepting / acknowledging 6 monthly negative statement from authorized dealers /chartered accountants showing the proof of realization of export proceeds (BRC).

4. However, shipping bills whose LEO was granted prior to 01.04.2014 would continue to be dealt in terms of provisions of Board’s Circular No. 5/2009-Cus dated 02.02.2009 and Public Notice No 11 dated 22.11.2009 and subsequent various Public Notices issued by this Custom House.

5. In respect of the new RBI-BRC module, exporters are advised to check BRC integration status with effect from 0l.04.2014 with Customs, using the ICEGATE enquiry module or follow up with the authorized dealer bank to get the information transmitted to portal of RBI (EDPMS).

6. Any difficulties in implementation of the above procedure may be brought to the notice of the Additional Commissioner in-charge of BRC, Drawback Section,NS-II immediately. The contact number of BRC cell are 022-27244968 and 022-274295. The e-mail of BRC cell is [drawbackquery.jnch@gmail.com](mailto:drawbackquery.jnch@gmail.com).

Sd/-

(**M. R. Mohanty**)

**PUBLIC NOTICE NO.012**

**DTD.31.01.2017**

Attention of the Importers, Exporters, General Trade, Port Terminal Operators, Shipping Lines / Shipping Agents, CFSs coming under the jurisdiction of JNCH, Nhava Sheva and all other stakeholders including all PGAs and Customs Bonded Warehouses, is invited to various Public Notices issued in respect of Direct Port Delivery of RMS facilitated Bills of Entry.

2. Based on the feedback received from various stakeholders and trade representatives, the procedure for clearance of goods from Port Terminals to Customs Bonded Warehouses without going through CFSs in respect of DPD clients are prescribed as under:

* The importer having DPD code shall file advance warehouse Bill of Entry.
* Importer shall obtain space certificate from the Customs Bonded Warehouse where they desire to warehouse their goods after clearance from Port Terminals.
* The importer shall complete Bond formalities/procedures in Bond Section of JNCH
* The importer shall obtain Out of Charge and forwarding of the into Bond Bill of Entry from RMS/DPD Facilitation Centre located at JNCH or from any CFSs as per their convenience.
* The importer shall take delivery of goods from Port Terminal through transport arranged by self/CFS/Port Terminal/Warehouse etc. and deposit the goods in the concerned warehouse. In warehouse, Importer can carry out further procedure for PGA NOCs/MRP labelling and any other similar compliances.
* DPD clients facing space constraints/de-stuff delivery problems/financial crunches etc. may also avail this facility.

3. Any difficulties experienced in this regard may be brought to the notice of the undersigned, immediately.

4. This issues with approval of the Chief Commissioner of Customs, Mumbai Zone-II.

Sd/-

(SHRAWAN KUMAR

**PUBLIC NOTICE NO.013**

**DTD.31.01.2017**

Attention of the Importers, Exporters, Port Terminal Operators, Shipping Lines / Shipping Agents, CFSs coming under the jurisdiction of JNCH, Nhava Sheva and all other stakeholders is invited to the Public Notice No. 163/2016 dated 01.12.2016 & Public Notice No. 174/2016 dated 15.12.2016 regarding Standard Operating Procedure consequent to commencement of “Document Processing Area” in the Parking Plaza and Gate Automation for Export & Import through NSCIT/NSIGT, GTI & JNPCT.

2. Recently, there were instances of delay in processing of “shipping bills” due to system issues like “shipping bills in RMS queue” etc. In such cases, in order to ensure that vessel is not missed, manual clearances were allowed on case to case basis after waiting for reasonable period of time. There has been request from Trade that there should be system in place to provide for manual “Let Export Order” in such exceptional circumstances so that there is no need for approval from Commissionerate each time.

3. In view of the above, following procedure is prescribed to deal with such circumstances of exceptional nature:

1. i. Whenever there is delay in processing of shipping Bill for more than 4 hours due to system issues (like “shipping bills in RMS queue” etc.), concerned officer may resort to manual LEO (subject to scrutiny of information contained in check list and accompanied documents presented for registration);
2. ii. A register named as “Manual LEO due to System Issues” to be maintained by each of the “Document Processing Area” of Parking Plazas and CFSs.
3. iii. Officer attending to such clearances have to record the time of “beginning of system issues / problems supported by screen shot as evidence;
4. iv. Details of all Manual LEOs should be entered in the Register in the following format;

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Sr  No | Start Time &  date of system  issues (beginning  of  system  problem) | Date &  Time of  LEO | Shipping  Bill No &  Date | Name &  IEC No  of  Exporter | Date & time  of LEO in  the system  (after  system has  restored to  normal) | Whether  RMS  Facilitated  (Yes /  No) |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |

1. v. As soon as system issues are resolved, such shipping bills are to be processed in the system and details as prescribed in Column (6) & (7) have to be entered in the system.
2. vi. Monthly report of all such clearances is to be sent to ADC / JC EDI so that aforesaid facts can be cross verified by EDI. EDI may further inform the said details to DG (RMD) / ADG (System) depending upon the root cause of the problem.
3. vii. Manual LEO have to be given on the basis of principle of “First in First out”. However, priority have to be given to “Refrigerated Containers” and other shipments, which may miss the vessel, if not given LEO.
4. viii. “Refrigerated Containers” are not subject to aforesaid time limit of 4 hours and manual LEO can be given to them even prior to 4 hours.
5. ix. If the system is restored to normal working and shipping bills covering any container (allowed manual LEO) is not facilitated, then containers need to be recalled to CFS for examination as per system instructions. (If system is restored at least 48 hours prior to sailing of vessel.)

Sd/-

(SUBHASH AGRAWAL)

**PUBLIC NOTICE NO.015**

**DTD.03.02.2017**

Attention of the Exporters, Importers, Customs House Agents, Members of Trade and all the concerned is invited to the Public Notice No. 04/2017 dated 10.01.2017 on the above subject.

2. In this regard, following modification has been made in the above said Public Notice –

1. a) EP Copy Printouts will be made available only in respect of those shipping bills which were filed on or before 30.11.2016.
2. b) To facilitate the trade and to clear the past pending EP printout, EP Copies Print Section has been made functional in Punjab Convare till further orders.
3. c) As per provisions laid down in para 3 of Board Circular No. 55/2016-Customs dated 23.11.2016, though Board has decided to do away with the routine printing of documents viz. GAR7 forms/TR-6 Challans, TP Copy, Shipping Bill (Exchange Control copy and Export Promotion copy) and Bill of Entry (Exchange Control Copy), however, there could be cases where printing is necessitated for variety of reasons like manual BoEs, insistence of importer, exporter etc. In such exceptional cases printouts will be provided on demand.

3. Other contents of the Public notice 04/2017 remains unchanged.

**Sd/-**

**(SUBHASH AGRAWAL)**

**PUBLIC NOTICE NO.016**

**DTD.09.02.2017**

Attention of the Importers, Exporters, General Trade, Port Terminal Operator, Shipping Lines / Shipping Agents, CFSs coming under the jurisdiction of JNCH, Nhava Sheva and all other stakeholders is invited to various other decisions communicated through Public Notices [Public Notice No 161/2016, dated 28.11.2016 (DPD facility to 467 importers), Public Notice No 180/2016, dated 19.12.2016 (DPD facility to another 214 bid importers), Public Notice No 160/2016, dated 29.11.2016 (creation of dedicated “DPD/RMS Facilitation Centre at JNCH), Public Notice No 08/2017, dated 16.01.2017 (Certain clarifications about DPD facility ), Public Notice No 09/2017, dated 16.01.2017 and other Public Notices issued from time to time for smooth clearing of consignments and to reduce dwell time of import.

**2.** It has been further represented by various stakeholders / members from trade that:

1. i. Procedure for submitting “advance intimation” of at least 72 hours from importer availing DPD Facility to shipping lines.
2. ii. Manner of stacking i.e. whether it should be based on “DPD Code” or “Alternate / preferred CFS Code (Stacking Code)”
3. iii. What would be procedure to be followed and responsibility of various stakeholders i.e. Port Terminal, CFSs, shipping lines and DPD importer as regards those containers where no advance intimation is submitted by DPD Importer within 72 hours (whether obtained DPD Client code from Terminal Operator or not);
4. iv. How to calculate the time limit of “48 hours” as specified in Public Notice No 08/2017 and Public Notice No 09/2017, both dated 16.01.2017;

**3.** Therefore, as a measure of trade facilitation and ‘Ease of Doing Business’ aforesaid issues have been examined and point wise clarification / procedural requirements are as under:

**A. Procedure for submitting “advance intimation” of at least 72 hours from importer availing DPD Facility to shipping lines.**

It is clarified that:

1. i. Advance intimation is required to be submitted by importer through their official email id to shipping line at least 72 hours in advance informing the details such as Bill of Lading Number, Details of consignment, DPD Client Code” allotted by Terminal Operator & Preferred CFS and its Code;(will be known as “stacking Code”). In the aforesaid intimation, DPD importer may authorize “Customs Broker” to complete other procedural formalities on his behalf else Importer would be responsible for completing such formalities.
2. ii. Copy of said advance intimation should be sent to Customs, concerned CFS / Transporter & Terminal Operator.
3. iii. JNPT is already preparing to logistic solution in the form of “engaging 5-7 major transporters” who will provide transport services to DPD Clients in efficient manner and evacuation of containers from Terminal will take place on best pick up basis. DPD Importers can avail the aforesaid logistic solution as and when available. Whenever such logistic solution is available, DPD Importer will have option to avail the services of any of the aforesaid Transporters and indicate the code of such Transporter as “stacking code”.
4. iv. DPD Importers have the alternative option to submit “Original copy of Bill of Lading”, duly endorsed to shipping line 72 hour in advance and indicate “stacking Code”.
5. They can obtain advance e-do by submitting “Original copy of Bill of Lading” in advance.

**B. Manner of stacking i.e. whether it should be based on “DPD Code” or “Alternate / preferred CFS Code (“Stacking Code”)**

1. i. Stacking of container should be based on “Stacking Code” indicated in the advance intimation, unless otherwise specifically indicated by DPD Importer.
2. ii. However, if the DPD importer has not indicated any “Stacking Code (CFS / Transporter Code)”, then container should be stacked in DPD stacking”.
3. iii. If the Containers are stacked in “CFS Stacking” as per “Stacking Code” indicated by DPD Client, importers will not be liable to pay any “shifting charges”, as being the practice in respect of CFS bound containers. Further, in such cases, CFSs (if providing logistic services in evacuation of DPD containers or shifting of Non RMS Containers) should pick up containers on best pick up basis from Terminals. In such cases, Terminal Operator should not insist for OOC copy before allowing removal of containers from Terminal area. However, it is the responsibility of DPD importer to ensure that Out of Charge (OOC) is obtained from Customs before removal of container from Port Terminal. Failure to obtain Out of Charge (OOC) before removal of container from Port Terminal by DPD importer may result in denial of benefit of aforesaid simplified procedure [which provides choice of CFS (as per stacking code), exemption from payment of shifting charges etc. and other benefits linked with speedy clearances to the DPD Importer].
4. iv. However, if containers are stacked in “DPD Stacking” as per choice indicated by DPD Client, importers may be required to pay “shifting charges”, as determined by Terminal Operator.

**C. Manner of transmission of code by shipping line to Terminal operator**

Shipping lines should indicate both the codes in the “Import Advance List (IAL)” submitted to Terminal Operator and Terminal Operator should ensure that their database should contain information about both the codes and ensure stacking as per aforesaid procedure.

**D. What would be procedure to be followed and responsibility of various stakeholders i.e. Port Terminal, CFSs, shipping lines and DPD importer as regards those containers where no advance intimation is submitted by DPD Importer within 72 hours (where list of containers provided by Customs);**

1. i. In order to assist the Terminal, list of aforesaid containers (RMS Facilitated cargo) is also being generated from ICES and being provided to Terminal Operator atleast 12 hours before arrival of the vessel. In respect of all such containers, Terminal Operator should issue a provisional DPD code and stack all such containers at separate place for further clearance under DPD mode. Such containers should be cleared from the Terminal in DPD mode. Such containers should not be cleared from the Terminal for CFS other than to designated CFS or other CFSs after 48 hours as per prescribed procedure.
2. ii. Terminal Operator should ensure that all such containers are identified and stacked in heap meant for DPD Clients irrespective of “POD” indicated in the IGM / IAL and are only cleared as “DPD Clearance within 48 hours” or “cleared to designated CFS after 48 hours as per above Public Notice”.
3. iii. CFSs should also be mandated not to issue Job Order in respect of these containers unless DPD importers obtains OOC before removal from Port and only taking assistance of CFS to provide logistic solutions as per Public Notice No 09/2016, dated 16.01.2017.
4. iv. All other containers belonging to DPD Clients should be stacked in the stacking code as indicated in IAL.

**E. How to calculate the time limit of “48 hours” as specified in Public Notice No 08/2017 and Public Notice No 09/2017, both dated 16.01.2017;**

1. i. Time limit of “48 hours” as specified in Public Notice No 08/2017 and Public Notice No 09/2017, both dated 16.01.2017 should be calculated from the time of landing of container in Port Yard or Entry inward granted by Customs (in case of any system related issue), whichever is later.
2. ii. In case any vehicle / trailer sent / arranged for picking up of import container of such DPD Importer has been allotted PIN / RFID Tag / similar procedure completed, then such vehicle / trailer should be allowed to pickup allotted container even if at the time of picking up of such container, said period of 48 hours already over. In other words, 48 hours period will not be applicable once PIN etc is given.

**4.** In case of any difficulty, the specific issue may be brought to the notice of Additional Commissioner / Joint Commissioner in charge of ‘DPD Cell / RMS Facilitation Centre’ for remedial action.

**5. This, issues with approval of the Chief Commissioner of Customs, Mumbai Zone-II.**

**6.** Copy of this Public Notice is being sent to all Terminal Operators, BCHAA, CSLA, MANSA, CFSAI though email with request to bring it to the notice of all concerned / members for information and necessary action

Sd/-

(SUBHASH AGRAWAL)

**PUBLIC NOTICE NO.017**

**DTD.09.02.2017**

Attention of the Exporters, Importers, Customs House Agents, Members of Trade and all the concerned is invited to the issues raised during the PTFC and other meetings about the requirement of endorsement on ARE-1 by Customs.

2. It is relevant to mention that consequent to issuance of Board Circular No. 55/2016- Customs dated 23.11.2016; regular functioning of the designated Sections at JNCH dealing with printing of Exchange Control Copy and Export Promotion copy (EP Print Section) has been discontinued. Earlier, this Section was also entrusted to endorse copies of ARE-1, which was also discontinued. However, interim arrangement was made vide Public Notices 04/2017 dated 10.01.2017 and 15/2017 dated 03.02.2017 for printing of EP copy in exceptional cases. Also, two Preventive Officers were deployed at CFS Punjab Conware vide Office Order No. 01/2017 dated 09.01.2017 to carry out endorsement of ARE-1, till further orders.

**3. Discontinuation of requirement of “endorsement of ARE-1” by Customs-**

Regarding issue of discontinuation of requirement of “endorsement of ARE-1” by Customs, it is to inform that this Customs House has already referred the matter to Board.

**4. Endorsement of ARE-1 at the time of LEO**

The concern of trade that endorsement of ARE-1 at Punjab Conware CFS is time consuming and delaying the process since number of documents are being asked by the officers to carry out the endorsement. There is request that ARE-1 form should be signed and endorsed by the officers at the time of granting LEO.

In this regard, to further facilitate the trade, till the instruction from the Board is issued, in addition to the arrangement already made in Punjab Conware (Office Order No. 01/2017 dated 09.01.2017), endorsement of ARE-1 may be carried out in all CFSs “by any Superintendent responsible for granting LEO”, after the EGM has been filed. Further, there is no requirement to provide any documents for endorsement on ARE-1 as the details of export can be verified using ICES 1.5.

5. Difficulties, if any, in this regard may be brought to the notice of the Additional Commissioner/AM(X).

Sd/-

(SUBHASH AGRAWAL)

**PUBLIC NOTICE NO.018**

**DTD.09.02.2017**

Attention of all the Importers, Exporters, Customs Brokers, CONCOR, Shipping Lines /Shipping Agents and other stake holders is invited to various Public Notices / Facility Notices in regard to issue of SMTPs including Facility Notice No 151/2016-17, dated 21.11.2016 & Facility Notice No 167/2016-17, dated 05.12.2016.

**3.** Public Notice No 151/2016-17, dated 21.11.2016 provided role to “Boarding Section” to approve IGM Number (in case of any system issues, on weekends) in addition to the “Import Noting section” so that SMTPs are automatically transmitted to shipping lines/ terminals/ ICD customs. Further, in order to expedite the transfer of cargo destined to ICDs by rail, SMTPs are being issued without waiting for full discharge of vessel (Public Notice No 167/2016-17, dated 05.12.2016).

**3.** In order to further facilitate the communication and procedure, it has been decided that whenever due to system issues, either “Entry Inward” could not be given in the system (i.e. manual “Entry Inward”) or even after grant of Entry Inward in the system, SMTP is not generated online, following procedure should be adopted:

1. An email should be sent by “Boarding Officer” granting “Entry Inward” to CONCOR, Terminal Operator and “DC / AC (PG), Nhava Sheva-G” indicating the date & time of grant of “Entry Inward” and requesting for applying for “manual SMTP”, in case the same is not transmitted. Further, an SMS should also be sent to responsible officer of CONCOR, so that there is no delay in acknowledging the message / communication.

2. Any request for “manual SMTP” in aforesaid circumstances should be attended to immediately on spot.

3. It is again clarified that SMTPs are being issued without waiting for full discharge of vessel.

4. Delay, if any in grant of “manual SMTP” may be brought to the notice of “DC / AC (PG), Nhava Sheva-General’’ through any mode of communication (Phone: 022-27244900 / 022-27244713 or email: psojnch2016@gmail.com / ddiwakar.rohtas@gmail.com ).

**4.** Boarding Office should send daily report to “DC / AC (PG), Nhava Sheva-General” in the following proforma through email.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Sr  No | Vessel  Name &  other  particulars | Terminal | Date &  Time of  Berthing  of vessel | Date &  Time of  Entry  Inward | Date and time of  email sent to  CONCOR &  other  stakeholders | Remar  k  s /  Reasons, if  any |
| 1 |  |  |  |  |  |  |

**5.** Any difficulties experienced in this regard may be brought to the notice of Additional / Joint Commissioner in-charge of “Preventive General (PG)”.

**6.** Copy of this Public Notice is being sent to all Terminal Operators, BCHAA, CONCOR, CFSAI though email with request to bring it to the notice of all concerned / members for information and necessary action.

Sd/-

(SUBHASH AGRAWAL)

**NOTIFICATION NO.12/2017-CUSTOMS (N. T.)**

**DTD. 16.02.2017**

In exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and in supersession of the notification of the Central Board of Excise and Customs No.09/2017-CUSTOMS (N.T.), dated 2nd February, 2017, except as respects things done or omitted to be done before such supersession, the Central Board of Excise and Customs hereby determines that the rate of exchange of conversion of each of the foreign currencies specified in column (2) of each of Schedule I and Schedule II annexed hereto, into Indian currency or vice versa, shall, with effect from 17th February, 2017, be the rate mentioned against it in the corresponding entry in column (3) thereof, for the purpose of the said section, relating to imported and export goods.

**SCHEDULE-I**

|  |  |  |  |
| --- | --- | --- | --- |
| **Sl.No.** | **Foreign Currency** | **Rate of exchange of one unit of foreign currency equivalent to Indian rupees** | |
| **(1)** | **(2)** | **(3)** | |
|  |  | **(a)** | **(b)** |
|  |  | **(For Imported Goods)** | **(For Export Goods)** |
| 1. | Australian Dollar | 52.60 | 50.80 |
| 2. | Bahrain Dinar | 184.05 | 171.75 |
| 3. | Canadian Dollar | 52.10 | 50.50 |
| 4. | Danish Kroner | 9.75 | 9.40 |
| 5. | EURO | 72.45 | 69.95 |
| 6. | Hong Kong Dollar | 8.75 | 8.50 |
| 7. | Kuwait Dinar | 226.90 | 212.30 |
| 8. | New Zealand Dollar | 49.35 | 47.50 |
| 9. | Norwegian Kroner | 8.20 | 7.90 |
| 10. | Pound Sterling | 85.00 | 82.05 |
| 11. | Singapore Dollar | 47.95 | 46.50 |
| 12. | South African Rand | 5.35 | 5.00 |
| 13. | Saudi Arabian Riyal | 18.45 | 17.30 |
| 14. | Swedish Kroner | 7.65 | 7.40 |
| 15. | Swiss Franc | 67.85 | 65.70 |
| 16. | UAE Dirham | 18.85 | 17.65 |
| 17. | US Dollar | 67.85 | 66.15 |
| 18. | Chinese Yuan | 9.95 | 9.60 |
| 19. | Qatari Riyal | 18.95 | 17.90 |

**SCHEDULE-II**

|  |  |  |  |
| --- | --- | --- | --- |
| **Sl.No.** | **Foreign Currency** | **Rate of exchange of 100 units of foreign currency equivalent to Indian rupees** | |
| **(1)** | **(2)** | **(3)** | |
|  |  | **(a)** | **(b)** |
|  |  | **(For Imported Goods)** | **(For Export Goods)** |
| 1. | Japanese Yen | 59.85 | 57.90 |
| 2. | Kenya Shilling | 66.90 | 62.55 |

**[F.No. 468/01/2017-Cus.V]**

**(Kshitendra Verma)**

**CIRCULAR NO. 204/02/2017-ST / F.No.354/42/2016-TRU**

**DTD.16.02.2016**

Representations seeking clarification on levy of service tax on the services by way of transportation of goods by a vessel from a place outside India to the customs station in India with respect to goods intended for transshipment to any country outside India.

2. In this regard, it is mentioned that the goods landing at Indian ports which are destined for any other country are allowed to be transshipped through Indian territory without payment of Customs duty in India. This is subject to the condition that such goods imported into a customs station are mentioned in the import manifest or the import report, as the case may be, as for transshipment to any place outside India. [Section 54(2) of the Customs Act, 1962]. Further, Goods Imported (Conditions of Transshipment) Regulations, 1995 have been prescribed for the procedure to be followed for transshipment of such goods.

3. It is pertinent to mention that as per the charging Section 66B of the Finance Act, 1994, service tax is leviable on services provided or agreed to be provided in the taxable territory. Whether a service is provided or agreed to be provided in the taxable territory ornot, is determined as per Section 66C of the Finance Act, 1994 and the Place of Provision of Services Rules, 2012 made thereunder. In terms of the applicable rule 10 of the Place of Provision of Services Rules, 2012, the place of provision of services of transportation of goods by air/sea, other than by mail or courier, is the destination of the goods.

4. Thus, with respect to goods imported into a customs station in India intended for transhipment to any country outside India, the destination of goods is not a place in taxable territory in India but a country other than India if the same is mentioned in the import manifest or the import report as the case may be and the goods are transhipped in accordance with the provisions of the Customs Act, 1962 and rules made there under. Hence, with respect to such goods, services by way of transportation of goods by a vessel from a place outside India to the customs station in India are not taxable in India as the destination of such goods is a country other than India.

5. All concerned are requested to acknowledge the receipt of this circular.

7. Trade Notice/Public Notice to be issued. Difficulty if any, in the implementation of the circular should be brought to the notice of the Board. Hindi version would follow.

Yours faithfully,

(Dr. Abhishek Chandra Gupta)