

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification

No. 22 /2012- Customs (N.T.)

New Delhi, the 17th March, 2012

G.S.R. (E).- In exercise of the powers conferred by section 156 of the Customs Act, 1962 (52 of 1962), the Central Government hereby makes the following rules further to amend the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996, namely :-

1. (1) These rules may be called the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Amendment Rules, 2012.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996,-
 - (I) in rule 4, in sub rule (1A), for the words “for a quarter”, the words “for a period not exceeding one year” shall be substituted;
 - (II) in rule 5, in sub-rule (1), in the proviso, for the words “quarter”, the words “for a period not exceeding one year” shall be substituted;
 - (III) in rule 7,-
 - (i) for clause (b), the following clause shall be substituted, namely:-

“(b) maintain an account in such manner as to clearly indicate the quantity and value of goods imported, the quantity of imported goods consumed for the intended purpose, the quantity of goods re-exported, if any, under rule

7A and the quantity remaining in stock, bill of entry wise and shall produce the said account as and when required by the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise.

(i) for clause (c), the following clauses shall be substituted, namely:-

“(c) submit a quarterly return, in the format prescribed in the Annexure appended to these rules, to the Assistant Commissioner or Deputy Commissioner of Central Excise by the tenth day of the following quarter”

(IV) after rule 7, the following rule shall be inserted, namely,-

“7A. Re-export of unutilised goods- The manufacturer obtaining the benefit under these rules may re-export the unutilised or defective imported goods, with the permission of the jurisdictional Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise within six months from the date of import:

Provided that the value of such goods for re-export shall not be less than the value of the said goods at the time of import.”

(V) in rule 8, after the words “that the goods imported are used by the manufacturer for the intended purpose”, the words, “or are re-exported in terms of rule 7A” shall be inserted;

(VI) for the Annexure, the following Annexure shall be substituted, namely:-

“Annexure

QUARTERLY RETURN

Return for the quarter ending

[see rule 7(c)]

Name of the imported goods:

S. No.	BE No and date	Description of goods imported at concessional rate	Details of goods imported during the quarter							Specified purpose for procuring the goods at concessional rate of duty	Goods manufactured during the quarter		Whether the goods used for specified purpose or not. In case of export, specify the quantity exported with details of ARE-1/ ARE-2.
			Opening balance On the 1 st day of the quarter	Value of goods received during the quarter	Quantity of goods received during the quarter	Total of Col. (4) and (6)	Quantity consumed for the intended purpose, during the quarter	Quantity re-exported during the quarter	Closing balance on the last day of the quarter		Description	Quantity	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

(Note: Separate entries should be made for each variety or class of imported goods used and goods manufactured.)

Declaration

I/We hereby declare that the undersigned have compared the above particulars with the records and books maintained by my / our factory and that they are true and correct in every respect and are in accordance with the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.

Date:

Place:

Signature and name
of the authorized person
of the manufacturer.
Seal of the company”

[F. No. 334/1/2012-TRU]



(Sanjeev Kumar Singh)

Under Secretary to the Government of India

Note: - The principal rules were published in the Gazette of India Extraordinary Part II, Section 3, Sub-Section (i) *vide* notification No. 36/96-Customs (N.T), dated the 23rd July, 1996 [G.S.R. 305 (E), dated 23rd July, 1996] and were last amended *vide* notification No.160/2009-Customs (N.T), dated the 30th October, 2009 [G.S.R 791 (E), dated the 30th October, 2009].