

Circular No. 16 /2024-Customs

F.No. 450/28/2016-Cus-IV
Government of India
Ministry of Finance, Department of Revenue
(Central Board of Indirect Taxes & Customs)

North Block, New Delhi.
Dated: 17th September, 2024

To

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)
All Principal Chief Commissioners/Chief Commissioners of Customs & Central Tax
All Principal Commissioners/Commissioners of Customs/Customs (Preventive)
All Principal Director Generals/ Director Generals under CBIC

Subject: Implementation of automation in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 in respect of EOUs– reg.

Madam/Sir,

Reference is drawn to the Circular No. 11/2024-Customs dated 25.08.2024 and Circular No. 13/2024-Customs dated 04.09.2024 on the above subject.

2. Representations have been received from several EOUs and Export Promotion Council for EOUs and SEZs regarding problems faced by EOUs in registration, generation of IIN details and utilising continuity bonds which may lead to delay in the clearance of the goods.
3. Considering the request of stakeholders, Board has decided to implement the above Circular No. 11/2024-Customs dated 25.08.2024 in relation to EoUs with effect from 25.09.2024.
4. Suitable Public Notice etc. may kindly be issued for guidance. Any difficulties faced or doubts arising in the implementation of this Circular may please be brought to the notice of Board.

The Hindi version follows.

Yours faithfully,



(Jitender Singh)
STO (Tariff Unit)