

Foreign Trade Policy (FTP) and Customs

Extension of registration date under the Amnesty Scheme for Advance Authorisation (AA) and Export Promotion Capital Goods (EPCG) Scheme

[Public notice no.20/2023 dated 30.06.2023](#)

The Director General of Foreign Trade (DGFT) has extended the last date for registration under the Amnesty Scheme for one time settlement of default in export obligation under AA and EPCG Scheme till 31.12.2023.

Further, the last date for payment of customs duty plus interest has also been extended till 31.03.2024.

Exemption from deposits in Electronic Credit Ledger (ECL)

[Notification No. 48/2023-Customs \(N.T.\) dated 30.06.2023](#)

The Central Board of Indirect Taxes & Customs had issued [Notification No.19/2022-Customs dated 30.03.2022](#) to provide an exemption from deposits in ECL under section 51A(4) of the Customs Act, 1962 for the deposits:

- with respect to goods imported or exported in customs stations where a customs automated system is not in place;
- with respect to accompanied baggage;
- other than those used for making electronic payment of:
 - a. any duty of customs, including cesses and surcharges levied as duties of customs;
 - b. integrated tax;
 - c. Goods and Service Tax Compensation Cess;
 - d. interest, penalty, fees, or any other amount payable under the Act, or Customs Tariff Act, 1975 (51 of 1975)

The effective date of implementation of the above exemptions has not been notified as 01.10.2023.

Amendments in Import Policy

[Notification No.23/2023 dated 03.08.2023](#) and [Notification No.26/2023 dated 04.08.2023](#)

The Central Government (**CG**) has amended the import policy of items falling under Harmonized System of Nomenclature Code 8471 of Customs Tariff Act, 2022 to restrict the import of Laptops, Tablets All-in-one Personal Computers, and Ultra-small form factor Computers, Servers, etc. without a license from 01.11.2023.

However, the requirement of license will not apply to:

- Imports under Baggage Rules, as applicable
- Import of one laptop, tablet, all-in-one personal computer or ultra-small form factor computer, including those purchased from e-commerce portals, through post or courier. However, these will be subject to payment of applicable customs duty.
- Import of up to 20 items per consignment for R&D, Testing, Benchmarking and Evaluation, Repair and return, and Product Development purposes.
- Re-import of such items repaired abroad.
- Items which are an essential part of Capital Goods.

Amendment to the Deferred Payment of Import Duty Rules, 2016

[Notification No.58/2023-Customs dated 03.08.2023](#)

The CG has made new rules called the “Deferred Payment of Import Duty (Amendment) Rules, 2023” to further amend existing “Deferred Payment of Import Duty Rules, 2016”, which shall come into force on the date of their publication in the Official Gazette.

Vide the said notification, in rule 4, the following proviso shall be inserted, namely:

“Provided that, where the CG considers it necessary and expedient, it may, under exceptional circumstances, and for reasons to be recorded in writing, allow payment to be made on a different due date.”

Further in rule 6, the following proviso shall be inserted namely:

“Provided further that the eligible importer shall be permitted to make the deferred payment if he has –

- i. Paid the duty for a bill of entry within the due date in terms of rule 4; and
- ii. paid the differential duty for the same bill of entry along with the interest on account of reassessment within one day (excluding holidays).”

Clarification in respect of the pre-import condition under the Advance Authorisation (AA) Scheme

[Trade Notice No.27/2023 dated 25.09.2023](#)

The DGFT, through this trade notice, has provided clarification regarding the implementation of [Trade Notice no. 07/2023 dated 08.06.2023](#), in reference to the difficulties faced by the Regional Authorities in determining the treatment to be given for certain export-import scenarios in respect of the AA issued during the period between 13.10.2017 to 09.01.2019.

The scenarios with clarifications provided in the said trade notice are:

Sr. No.	Issue Raised	Clarification
I.	In case AA under which exports have been made in the period 13.10.2017 to 09.01.2019 and the import is made on or after 10.01.2019, whether pre-import conditions will be considered to have been violated.	Pre-import conditions will not be considered to have been violated.
II.	If AA were issued on or prior to 09.01.2019 and imports were made on or after 10.01.2019, whether pre-import conditions will be applicable.	Pre-import conditions will not be applicable.
III.	If against an AA, imports were partly made up to and including 09.01.2019 and remaining imports were	In such a scenario, the imports made on or

Sr. No.	Issue Raised	Clarification
	made on or after 10.01.2019, whether imports made on or after 10.01.2019 will be subject to pre-import condition.	after 10.01.2019 will not be subject to pre-import condition.
IV.	In case of imports made under AA on payment of IGST and Compensation Cess, whether pre-import condition will be applicable.	In such a scenario, the imports will not be subject to pre-import condition irrespective of date of import.

Extension of Remission of Duties or Taxes on Export Products Scheme (RoDTEP) for exports

[Notification No.33/2023 dated 26.09.2023](#)

DGFT, vide this notification has extended RoDTEP scheme for exports made from 01.10.2023 and shall be applicable till 30.06.2024.

Revised all Industry Rates of Duty Drawback

[Notification No.77/2023-Customs \(N.T.\) dated 20.10.2023](#)

The CG, through this notification has notified revised rates of duty drawback on goods specified therein. The revised rates shall be applicable from 30.10.2023. This notification has been issued in supersession of the earlier [Notification No. 07/2020-Customs \(N.T.\) dated 28.01.2020](#).

KEY TAKE AWAY

- Extension of registration date under the Amnesty Scheme till 31.12.2023
- Extension of RoDTEP for exports till 30.06.2024
- Clarification on applicability of pre-import condition under AA Scheme in certain scenarios
- Determination of revised rates of duty drawback - effective from 30.10.2023



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