



**F. No. 602/01/2008-DBK**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Excise & Customs**  
**New Delhi**

**Circular No. 14/2008-Cus.**

Dated 26th September, 2008

**Sub : Issue of installation certificate for the capital goods imported/  
procured locally under EPCG scheme-procedure-reg.**

I am directed to invite your attention to Para 5.3.2 of the Hand Book of Procedures(HBP) (Vol. I), [RE-2008-09], which provides that, the Authorisation holder under the EPCG Scheme shall produce to the concerned Regional Authority, a certificate from the jurisdictional Central Excise Authority, confirming installation of capital goods at factory premises of Authorisation holder or his supporting manufacturer(s)/vendor (s) within six months from the date of completion of imports and to say that the Board has prescribed the following guidelines for the purpose :-

- (a) The aforesaid certificate shall be issued by the Jurisdictional Central Excise officers only if the unit where the capital goods are installed is registered with the Central Excise Authorities. In case of units not registered with Central Excise Authorities, the Authorization holder shall produce to the concerned Regional Licensing Authority, a certificate from an independent Chartered Engineer confirming the installation of capital goods.
- (b) The authorisation holder seeking such a certificate shall intimate the fact of installation of the capital goods imported under EPCG scheme to the jurisdictional Superintendent of Central Excise and obtain a dated acknowledgement. The letter of intimation shall be given along with the copies of the EPCG Authorization and the application made by the licence holder to the Licensing Authority [ANF-5A (HBP, Vol. I)].
- (c) The Superintendent of Central Excise shall verify the details of capital goods installed in the factory with the details on the EPCG authorisation and the application made by the licence holder to the Licensing Authority [ANF-5A (HBP, Vol. I)] in this regard. Specifically, apart from verifying the description, quantity, value etc it may also be verified that the capital goods have been installed in the premises whose address is given in the application made to the licensing authority. If the details are found to be in order, the installation certificate shall be issued immediately and in any case not later than thirty days from the date of receipt of intimation under clause (b) above. If the installation certificate is not issued within 30 days of the dated acknowledgement, it shall be deemed that the capital goods have been installed at the declared address.
- (d) In case, the Superintendent of Central Excise finds any discrepancy during the verification, the acknowledgement issued to the assessee as per clause (b) above shall be recalled and the discrepancy shall be intimated immediately to the Assistant Commissioner/Deputy Commissioner, in charge of the Central Excise Division who shall immediately inform all the relevant particulars to,
  - (i) The Commissioner of Customs of the port where the EPCG Authorization is Registered and from where the goods were imported.
  - (ii) The Regional Licensing Authority who issued the EPCG Authorization.

2. In view of the deeming provision being provided as per clause (c) of para 1, it is advised that the officer should invariably complete the verification within 30 days of receipt of intimation.

3. These instructions may be brought to the notice of the trade/exporters by issuing suitable Trade/Public Notices. Suitable Standing orders/instructions may be issued for the guidance of the field officers. Difficulties faced, if any in the implementation of the Circular may please be brought to the notice of the Board at an early date.

*Sd/-*  
(P. V. K. RAJASEKHAR)  
OSD (Drawback)