

**Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade
New Delhi**

Policy Circular No. 31 (RE-2007)/2004-2009

Dated 29th February, 2008

Sub : Clarification regarding requirement for return of original TR – 6 Chalan evidencing payment of Customs Duty for the excess raw material imported against Advance Authorisation Scheme

Attention is invited to paragraph 4.28 of the Handbook of Procedures, Vol. 1 wherein the procedure to regularize the shortfall in export obligation fulfillment against Advance Authorisation has been stipulated. As an evidence of payment of the Customs Duty and interest for the shortfall in export obligation, the authorization holder is required to submit the proof of having deposited the required amount before the Customs Authority at the Port of Import. One of the documentary evidence is TR 6 Chalan duly authenticated by the Customs Authority having endorsement of Customs Duty and interest paid against a specific advance authorization Number and date.

2. Representations have been received from trade and industry that the Regional Authorities are insisting for the original copy of the TR 6 Chalan for the purpose of regularization of the case and issuance of EODC. Since only one copy of TR 6 Challan is being issued to the exporter and the same in original, is also required to avail the CENVAT credit facility by the manufacturer, it would be difficult for the advance authorization holders to furnish the original copy to the Regional Authorities.

3. The matter has been examined and it has been decided to inform all concerned that for the purpose of regularization of shortfall in export obligation, the Regional Authority may accept an attested copy of the TR 6 Challan as an evidence of payment of the applicable duty and original copy of the TR 6 Challan may not be insisted for, unless the same is required for the reasons to be noted in record. Once EODC is issued, a copy of the Challan may be forwarded along with the EODC to the Customs Authority at the Port of Registration with specific endorsement for cross verification at their end before allowing redemption of Bank Guarantee (BG)/Legal Undertaking (LUT) by the Customs Authority.

Sd/-

(TAPAN MAZUMDER)

Joint Director General of Foreign Trade

(F. No. 01/94/180/626/AM 08/PC IV)