



**F. No. 209/02/2007-CX-6  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs  
New Delhi**

**Circular No. 852/10/2007-CX**

Dated 31st May, 2007

**Export Warehousing-specifying class of exporters under sub-rule 2 of Rule 20 of the  
Central Excise Rules, (No. 2) 2001 read with Notification No. 46/2001-CE(NT) dated 26.06.2001.**

I am directed to refer to Board's Circular No. 581/18/2001-CX dated 29th June, 2001, as amended by circular No. 832/09/2006-Cx dated 04.09.2006. This circular interalia specifies conditions, procedures, class of exporters and places under sub-rule (2) of rule 20 of Central Excise Rules, 2002 for warehousing of excisable goods for the purpose of export. Vide para 2(1) of the said Circular, Board has specified the class of exporters who are eligible for availing this facility under Notification No. 46/2001-CE (NT) dated 26.06.2001.

2. The Foreign Trade Policy, 2004-09 has been amended to rename certain categories of exporters such as "One Star Export House", "Two Star Export House", "Three Star Export House", "Four Star Export House" and "Five Star Export House" respectively. Accordingly the said circular is required to be suitably amended. Therefore, in order to align the provisions of the departmental circular with that of the Foreign Trade Policy, 2004-09, para 2(1) of the aforesaid Circular is being suitably amended as follows :

(1) *Exporters* : "The exporters who have been accorded status of Star Export House and above as per the provisions of the Foreign Trade Policy, 2004-09; the foreign departmental stores of repute and the automobiles manufacturers who have signed Memorandum of Understanding with Directorate General of Foreign Trade in the Ministry of Commerce and Industry."

3. Trade & field formations may please be informed suitably.

Sd/-

(RAHUL NANGARE)

Under Secretary to the Government of India