



**F. No. DGEP/EOU/25/2007  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs  
Directorate General of Export Promotion  
New Delhi**

**Circular No. 15/2007-Customs**

Dated 20th March, 2007

**Subject : Administrative Control over Export Oriented Units (EOUs) which are large tax payer-reg**

Large Taxpayer Units (LTUs) have been created to service large taxpayers paying excise duty, corporate tax/income tax and service tax under a single window vide Board's Circular No. 834/11/2006-CX and 833/10/2006-CX both dated 05.10.2206. The jurisdiction of EOUs which satisfy the conditions of large taxpayer under notification No. 20/2006-CE (NT) dated 30.09.2006 has been examined.

2. It is viewed that all large taxpayer-EOUs should be under the control of LTUs. The EOUs situated in locations other than in the port cities fall under administrative control of Commissioner of Central Excise and would migrate to administrative control of LTUs.

3. Similarly, large taxpayer-EOUs situated in port cities and falling under the administrative control of the Commissioner of Customs will also be transferred to LTUs. This will apply to the large taxpayer-EOUs in Bangalore as well.

4. In respect of these large taxpayer-EOUs, specific function requiring physical presence of the officers for the purposes as warehousing, sealing or any other work as assigned by LTUs will be dealt with by the Commissioner of Customs or Central Excise, as the case may be, who has concurrent jurisdiction over these large taxpayer-EOUs in terms of Board's circular No. 31/2003-Cus dated 07.04.2003 as amended from time to time.

5. Board's Circular Nos. 31/2003-Customs, dated 07.04.2003 stands amended to the above extent.

6. Wide publicity may please be given to these instructions by way of issuance of Public Notice. Difficulties, if any, in implementation of these instructions, may be brought to the notice of the Directorate General of Export Promotion, New Delhi.

7. This issues with the approval of CBEC.

8. Receipt of this circular may kindly be acknowledged.

*Sd/-*

(PAWAN KUMAR JAIN)  
Addl. Director General (EP)