

AEPC Circular No: 163

Mithileshwar Thakur
Secretary General, AEPC

AEPC/HO/R&PA/SG/2023

April 25th, 2023

Sub: Amnesty scheme for one-time settlement of default in export obligation by Advance and EPCG authorization holders.

Dear Member Exporters,

Reference is invited to DGFT Public Notice No. 2/2023 dated 1st April 2023 read with Public Notice 7/2023 dated 18th April 2023 and Policy Circular No. 1/2023-24 dated 17.04.2023 regarding the "Amnesty Scheme for One Time Settlement of Default in Export obligation by Advance and EPCG Authorization holders".

2. This scheme covers following Authorizations:

i) The Authorization issued under Advance Authorization Scheme (all variants) and EPCG Scheme (all variants) issued under Foreign Trade Policy, 2009-14 till 31.03.2015 are covered under the Scheme.

ii) for Authorizations issued under Advance Authorization Scheme (all variants) and EPCG Scheme (all variants) issued under Foreign Trade Policy, 2004-2009 and before, the coverage is limited to those authorizations whose Export Obligation Period (original or extended) was valid beyond 12.8.2013.

3. All pending cases of the default in meeting Export Obligation (EO) of authorizations mentioned above can be regularized by the authorization holder on payment of all customs duties that were exempted in proportion to unfulfilled Export Obligation and interest payable is capped at maximum of 100% of such duties exempted on which interest is payable. **However, no interest is payable on the portion of Additional Customs Duty and Special Additional Customs Duty.**

4. All those authorization holders who are interested to avail the Scheme **shall register themselves in website: <https://www.dgft.gov.in> in a separate application form** provided for this purpose by filling all relevant details.

5. Any authorization holder choosing to avail this benefit must complete the process of registration as mentioned in para (iii) above **on or before 30.6.2023** and payment of Customs duty plus interest with the Jurisdictional Customs Authorities concerned shall be completed by **30.09.2023**.

6. Even cases which have already been adjudicated (or pending adjudication), either originally or in appeal, can also be regularized under this Public Notice. The procedure for regularization of such cases would be as under:-

a) In respect of cases which have already been adjudicated (or pending adjudication) and where appeal has not be filed, firms will produce a copy of this closure letter from the concerned RA, to the Adjudicating Authority.

b) In case an appeal has been filed, then this closure letter will have to be submitted to the Appellate Authority. On submission of such closure letter Adjudicating Authority/Appellate Authority will decide on closure of such case/appeal and will inform the same to the Appellant and to the concerned RA.

7. Cases under investigation or cases adjudicated for/involving fraud, misdeclaration or unauthorized diversion of material and/or capital goods will be excluded from the coverage.

8. Neither CENVAT Credit nor Refund, under any provision of law, of any amount shall be allowed on duties paid under this scheme. The applicant shall also give an undertaking that they will not file any application for CENVAT Credit or refund of any duty paid under this scheme before any authority and/or before any court of law.

9. If duty along with applicable interest has already been deposited in full, the case would not be eligible for coverage.

10. The procedure for filing applications for Amnesty Scheme for one-time settlement of default in export obligation by Advance and EPCG authorization holder is given in DGFT Policy Circular No 1/2023-24 dated 17.04.2023.

11. Copy of the DGFT Policy Circular No 1/2023-24 dated 17.04.2023, DGFT Public Notice No 02/2023 dated 01.04.2023 and Public Notice No. 7/2023 dated 18.04.2023 are also enclosed for your kind ready reference.

12. AEPC's Circulars are available on AEPC's Website www.aepcindia.com

13. This is for your information please.

Yours sincerely,

Mithileshwar Thakur

Secretary General

Enclosure: [DGFT Policy Circular No 1/2023-24 dated 17.04.2023.](#)

[DGFT Public Notice No 02/2023 dated 01.04.2023](#)

[Public Notice No. 7/2023 dated 18.04.2023](#)