

TRADE NOTICE NO. 19 /2011

Subject: Deemed exports to EOUs- Attestation of quintuplicate copy of ARE-3 by Range Officers for availing export benefits.

Kind attention is invited to the Circular No.579/16/2001-CX dated 26-06-2001 [2001 (131) E.L.T. T25] issued by the Central Board of Excise & Customs. Para 2 of the above Board's Circular outlines the procedure to be followed in respect of excisable goods removed from the factory or a warehouse. Further, as per Annexure A of the above Circular, Form ARE-3 is to be submitted in quadruplicate.

2. In this regard, the Central Board of Excise & Customs has received representations stating that some units supply goods to EOUs. Such supplies are treated as Deemed Export under the Foreign Trade Policy and are eligible for certain export benefits/incentives. For availing the said benefits, the supplier companies have to submit the documents like copy of invoice duly signed by the EOU (consignee) and a copy of CT-3/ARE-3 Form duly signed by the jurisdictional Excise authorities/Bond officer certifying the items of supply, its quantity, value and date of supply in respect of deemed exports i.e. goods supplied to EOU. It has been represented that some of the officers are expressing their inability to attest these documents on the ground that such a procedure has not been laid down.

3. The matter has been examined by the Board and it is seen that in case of exports under Bond, 5 copies of ARE-1 forms are prescribed. The quintuplicate (fifth copy) is optional copy which the Range Officer shall return to the exporter immediately after endorsement and signature. This copy is utilized for availing exports benefits. Accordingly, it has been clarified that the assessee, who clears the goods to EOUs can file ARE-3 form in quintuplicate, if they intend to avail export benefits. In such cases, the Range officers shall after due verification, attest the quintuplicate copy of ARE-3 and an extra copy of invoice and return the same to the assessee for availing export benefits.

4. All Trade Associations / Chambers of Commerce and the members of the RAC/PGRC are requested to bring/publicise the contents of this Trade Notice amongst their Members/Constituents for their information and necessary action.

5. All jurisdictional Deputy/ Assistant Commissioners of Central Excise, Rajkot, are directed to bring this to the notice of all Range officers under their charge.

[Authority:Board's **Circular NO.579/16/2001-CX dated 26-06-2001 [2001 (131) E.L.T. T25]**

[Dr. Balbir Singh]
ADDITIONAL COMMISSIONER (Technical)

F.NO.V/08-01/MP/2011

Dated: 23.03.2011

Copy to: - As per trade and departmental mailing list.