



**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-III  
JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA- SHEVA  
TAL-URAN, DISTT-RAIGAD – 400707, MAHARASHTRA**  
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F. No. S/22-Gen-04/2017-18/AM(I)

Dated 14.03.2018

**PUBLIC NOTICE NO. 40/2018**

**Subject: Use and removal of DEPB Scrip.**

Attention of the Importers, Exporters, General Trade, Custom Brokers and all other stakeholders in the jurisdiction of JNCH, Nhava Sheva is invited on the above mentioned subject.

2. It has been noticed that some Importers declare their intention to use DEPB Scrip while filing Bill of Entry but subsequently, they don't pay duty by debiting the Scrip and request group officers to remove option for debiting the duty by using the DEPB scrip.

3. Further, it has also been noticed that duty credit in DEPB is being used in piece meal manner despite the higher duty liability in the Bill of Entry and duty credit available in the DEPB Scrip.

4. In this regard, it has been decided by the competent authority that:

i) Once importer declares their intention to use DEPB Scrip, during the filing of the Bill of Entry, he will not be allowed to change that option during assessment stage.

ii) If the duty payable as per the Bill of Entry is more than whole amount available in the DEPB scrip, then whole amount available in the DEPB scrip needs to be used for payment of duty.

iii) If the duty payable as per Bill of Entry is less than the credit amount available in DEPB Scrip, then total duty amount needs to be paid by using DEPB scrip.

5. In case of any difficulty, the specific issue may be brought to the notice of the Deputy/Assistant Commissioner, Appraising Main (Import), NS-III (email address:[appraisingmain.jnch@gov.in](mailto:appraisingmain.jnch@gov.in)).

6. Action to be taken in terms of decisions taken in this Public Notice should be considered as standing order for the purpose of officers and staff.

**Sd/-**  
**(SUBHASH AGRAWAL)**  
Commissioner of Customs (NS-III).

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH.
2. The Commissioner of Customs, NS-G/ NS-I/ NS-II / NS-IV / NS-V, JNCH.
3. All Additional / Joint Commissioners of Customs, JNCH.
4. All Deputy / Assistant Commissioner of Customs, JNCH.
5. All Sections / Groups of NS-G, NS-I, NS-II / NS-III/ NS-IV / NS-V, JNCH.
6. Representative of BCBA / FIEO for information and circulation among their members for information.
7. AC/DC, EDI for uploading on JNCH website immediately.