



**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-III  
JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA- SHEVA  
TAL-URAN, DISTT- RAIGAD – 400 707, MAHARASHTRA  
(Tel: 022-27244979)**

F. No. S/22-Gen-402/2017-18/AM(I)

Dated 17.04.2018

**PUBLIC NOTICE NO. 60/2018**

**Subject:** Duty payment through various duty credit scrips issued under Chapter 3 of FTP-reg.

Attention of the Importers, Exporters, General Trade, Custom Brokers and all other stakeholders in the jurisdiction of JNCH, Nhava Sheva is invited to various Public Notices / instructions issued on the above mentioned subject.

2. The Appraising Group 7H deals with such bills of entry, wherein the duty is proposed to be paid through "duty credit scrips issued under Chapter 3 of Foreign Trade Policy.

3. It has been noticed that such duty credit scrips are being used in piece meal manner despite the higher duty liability in the Bill of Entry and duty credit available in the said scrips. Moreover, it has also been noticed that some importers declare their intention to use such scrips while filing bill of entry but subsequently, they insist for removal/ partial removal of the said scrips at assessment stage.

4. In this regard, in order to reduce such aberrations / manipulations, which affects the normal working and delays the verification of assessment, it has been decided by the Competent Authority that:

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

ii) If the duty payable as per the Bills of Entry is more than whole amount available in the scrip/s, then whole amount available in the scrip/s 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 scrip/s, then total duty amount needs to be paid by using scrip/s.

5. The aforesaid provisions are subject to policy conditions regarding importability provisions under the duty credit scrips.

6. 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) ).

7. 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 (THROUGH EMAIL):

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH.
2. The Commissioner of Customs, NS-G/ NS-I/ NS-II / NS-III/ 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.