

OFFICE OF THE COMMISSIONER OF CUSTOMS AND CENTRAL EXCISE
NAGPUR II COMMISSIONERATE
TELANGKHEDI ROAD, CIVIL LINES, NAGPUR-440001

PUBLIC NOTICE NO 04/2016-CUS, Dated: 3rd August, 2016

Sub: Procedure for grant of Factory/Warehouse Stuffing Permission to the Exporters who export goods from ICD, Borkhedi, Nagpur- reg.

1. A one-time Letter of Factory Stuffing Permission (LoFSP) in the format '**Annexure-A**', as annexed to this Public Notice, will be issued, subject to fulfillment of the requirements detailed therein and thereof. The LoFSP for stuffing of export goods at any approved premises, will be granted to all types of Exporters, holding a valid IEC, on submission of an application in the format '**Annexure-B**', as annexed to this Public Notice, along with the requisite documents, and on receipt of: (a) NOC from jurisdictional Central Excise DC/AC, received in sealed cover, for deputing officers at the stuffing premises for supervision of examination & stuffing of the export goods and (b) Verification of genuineness, existence, suitability & functioning of exporter's premises as well as stuffing premises, from jurisdictional Central Excise DC/AC, received in sealed cover, in the formats '**Annexure-C**', '**Annexure-D**' & '**Annexure-E**', as annexed to this Public Notice and as applicable, whether or not the applicant Exporter is registered with the jurisdictional Central Excise.

2. In terms of Board's Circular No 860/18/2007-CX dated 22.11.2007, self-sealing of export goods has been made mandatory for the manufacturer exporters (whether status holder or not) who export such goods under free shipping bills. Therefore, LoFSP will not be granted to the manufacturer exporters exporting goods under free shipping bills only.

3. The LoFSP will be valid for:

(i) All export goods having proper RITC, whether or not such goods are excisable, except prohibited goods as defined in sub section 33 of Section 2 of the Customs Act 1962 thereby meaning "*any goods the import or export of which is subject to any prohibition under the Customs Act or any other law for the time being in force*".

(ii) All exports under export promotion schemes,

(iii) All exports under 'Free Shipping Bills' (for Merchant Exporters only).

4. LoFSP may also be granted to the Exporters in case of non-receipt of requisite NOC & Verification reports from jurisdictional Central Excise authorities, at the time of submitting application, provided the Exporters are having a valid 'Status Holder Certificate' i.e. Export/Star Trading House Certificate, issued by the DGFT. The LoFSP, thus issued, will be provisional in nature having a validity of 30 days and it will stand automatically cancelled in case of non-receipt of the requisite NOC & Verification reports from the jurisdictional Central Excise Authorities, under sealed cover, within 30 days of issuance of the LoFSP.

5. In case of non-status holder Exporters exporting for the first time through ICD, Borkhedi, Nagpur, the LoFSP will be granted only after receipt of requisite NOC & verification reports from the jurisdictional Central Excise DC/AC, in sealed cover.

6. A single LoFSP will be granted to the Exporter for stuffing at a particular premises and the Exporter will have to apply separately for each additional stuffing premises, in case LoFSP is sought for stuffing at multiple premises.

7. LoFSP, valid for ONE day, may also be granted to Exporters, in case the export goods are bulky in nature which need to be stuffed directly into the export containers, under Central Excise/Customs supervision, at Railway Station/Yards, Private Warehouses & similar premises subject to submission of NOC from the stuffing premises and NOC from Central Excise/Customs authorities to examine the export goods & supervise the stuffing.


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8. The documents/information required to be submitted at the time of making application, for the grant of ONE day/ONE time LoFSP, by the Exporter are as follows:

- (i) Request letter from Exporter/CB along with self-attested enclosures.
- (ii) Application for the grant of factory/warehouse permission in the format 'Annexure-B', as annexed to this Public Notice.
- (iii) Authority letter from Exporter to their representative or from Exporter to CB and CB to their representative.
- (iv) NOC for deputing officers at the stuffing premises for supervision of examination & stuffing of the export goods and verification of genuineness, existence, suitability & functioning of exporter's premises as well as stuffing premises, in sealed cover, from jurisdictional Central Excise, duly signed by the DC/AC in the following format, as annexed to this Public Notice:
 - (a) Annexure-C: Verification of genuineness, existence, suitability & functioning of Exporter's premises-cum-Stuffing premises and NOC to depute officer for supervision of examination & stuffing of export goods, in case the stuffing premises belongs to the Exporter.
 - (b) Annexure-D: Verification of genuineness, existence, suitability & functioning of the Exporter's premises, in case the stuffing premises does not belongs to the Exporter.
 - (c) Annexure-E: Verification of genuineness, existence, suitability & functioning of stuffing premises and NOC to depute officer for supervision of examination & stuffing of export goods, in case the stuffing premises does not belongs to the Exporter.
- (v) Status Holder Certificate - Export/Star Trading House Certificate, issued by the DGFT.
- (vi) NOC from owner/lessee/loan licensee of Stuffing premises.
- (vii) If first time exports are made through ICD, Borkhedi, Nagpur, any three of the following documents to be submitted by the Exporter :-
 - (a) Copy of VAT/Sales Tax Registration or Exemption certificate of the exporter.
 - (b) A certificate from the Bank with whom the Bank Account is being maintained for the purpose of remittance of foreign exchange to the effect that account is being maintained satisfactorily and has been in active operation for the past 12 months.
 - (c) Where the above bank account is less than 3 months old, said details of other bank accounts held by the exporter.
 - (d) Details of past exports made from other ports, if any.
 - (e) Balance sheet of the previous year.
 - (f) Copy of the last Income Tax Return/VAT or Sales Tax Return filed.

9. The FSP Cell upon receipt of the application along with the requisite documents will cross check the genuineness of the IEC from DGFT website before issuance of LoFSP and cause other requisite verification from Central Excise/other agencies as may be required.

10. In cases where the applicant exporters have been issued Show Cause Notices and/or any investigation is pending against them, under Central Excise/Customs/Service Tax Act or Allied Acts, during the last 3 years, the decision regarding grant/denial/cancellation of FSP to the Exporter will be taken by the following officers of Nagpur II Commissionerate on a case to case basis:

Designation of Officer	Amount of duty/incentive involved
Commissioner	Above Rs. 50 Lakhs
Additional/Joint Commissioner	Upto Rs. 50 Lakhs
Deputy/Assistant Commissioner	Upto Rs. 5 Lakhs

11. The competent authority may carry out periodic verification after a period of every six months and the LoFSP may be cancelled forthwith and without notice, in cases where anything adverse, relating to the Exporter and/or the Stuffing premises, under the Central Excise/Customs/Service Tax Act or Allied Acts comes to notice of the Department.

12. The Central Excise officer who supervised the examination and stuffing of the cargo in the stuffing premises as per the LoFSP shall mention his office contact Number and put his stamp indicating name, designation with complete office address in the examination report/ARE-1 and other documents. Similarly, the contact number, name, designation and complete postal address of the authorized signatory of the exporter also will be legibly indicated below his signature in the ARE-1 that accompanies the export goods.

13. The Commissioner, Customs and Central Excise, Nagpur II may relax any of the said restrictions in exceptional and deserving cases, taking into consideration the status of applicant viz. manufacturer exporter/merchant exporter/merchant-cum-manufacturer exporter and supporting manufacturer/warehouse, Service Provider etc., as the case may be, their turnover and the quantum of duties/taxes paid by them.

14. Any difficulties faced in the implementation of this Public Notice may be brought to the notice of the undersigned immediately.

[F.No. VIII (Cus) 17-06/CT/2016/FSP/NGP-II]


- 3/8/16
(Ashish Chandan)
Commissioner