

OFFICE OF THE DEVELOPMENT COMMISSIONER
SEEPZ SPECIAL ECONOMIC ZONE
GOVT. OF INDIA, MINISTRY OF COMMERCE AND INDUSTRY
ANDHERI(E), MUMBAI-400096.

F.No.SEEPZ-SEZ/EOU/03/MEIS/2015-16

Date: 03.08.2016

PUBLIC NOTICE No. 23/2016

Subject: Procedure to be followed in case of registration of Duty Credit Scrips issued under Merchandise Exports from India Scheme (MEIS) and Service Exports from India Scheme (SEIS) at jurisdictional SEZs -reg.

Attention of all jurisdictional SEZ Units and all concerned is invited to the Para 3.08 of the Handbook of Procedures of FTP 2015-20 and Public Notice No. 30/2015-20 dated 26.08.2015 issued from DGFT, Ministry of Commerce and Industry prescribing that 'Duty Credit Scrips' under Merchandise Exports from India Scheme (MEIS) need to be registered at the port of export whereas that under the Service Exports from India Scheme (SEIS) can be registered at any port chosen by the applicant unit while applying for the issue of SEIS scrip and which is specified as the port of registration on the SEIS Scrip. As the jurisdictional SEZs are non-EDI Ports, these scrips shall be registered manually at the respective SEZ ports as mentioned on the scrips. In case the scrip holder intends to use the scrip for import from another port, a Telegraphic Release Advice (TRA) will be issued from the office of the Specified Officer of the respective SEZ port. Each SEZ will have a 'Scrip Section' under the respective Specified Officer for registration of the scrips and for dealing with TRAs. The following procedure is prescribed for the manual registration of Duty Credit Scrips issued under Merchandise Exports from India Scheme (MEIS) and Service Exports from India Scheme (SEIS) and for issue of TRAs at the jurisdictional SEZ ports:

A. Registration of Scrips:

- 1) The Scrip holder or his authorised representative will submit a request letter along with the Original Scrip (Customs purposes) including its annexure and photocopies thereof to the Specified Officer of the SEZ port for registration of the scrip. While accepting the said request letter, the identity and bonafides of the scrip holder should be established.
- 2) A separate register will be maintained for assigning the running file nos. against each scrip received for registration and processing of the scrip for registration will be dealt in individual file. After registration of the scrip, one photocopy of the scrip and related documents will be kept in the respective file for the safe custody and for further reference.
- 3) The Authorised Officer(A.O.), Scrip Section, shall check that the documents are complete and shall give acknowledgement to the scrip holder/ his authorised representative and also endorse the date of receipt on the application. In case the documents are not complete, the AO shall put up the file to the Sr. Authorised Officer (Sr. A.O.) on the same day for issuance of the discrepancy memo.
- 4) Before the scrip being registered, it is to be seen that the scrip holder does not fall in any Alert or in adverse notice of Department of Revenue or DGFT. For this purpose, the scrip holder has to submit an undertaking that his unit is not in the

adverse list of defaulters of Department of Revenue or of DGFT. However, if any alert or adverse notice is received against the scrip holder, the issue shall be examined and appropriate decision will be taken.

5) Sr. Authorised Officer, Scrip Section shall confirm the genuineness of the scrips from the verification copy downloaded from the DGFT website. If not available, verification of genuineness of scrip may be obtained from the office of the scrip issuing Regional Authority, i.e. Office of the Development Commissioner, SHEEPZ -SEZ through Fax or through e-mail.

6) On verification of genuineness of scrip from DGFT or the RA concerned, the scrip shall be registered manually. For this, a separate register shall be maintained in which the Authorised Officer, Scrip Section, shall enter the particulars of the scrip viz. scrip (licence) no. & date, MEIS Application File no., Notification No., Name of the scrip holder, IEC No. of the scrip holder, duty credit amount, FOB value, scrip validity etc. against a Sr. No. in the said Register. Thereafter Registration no. shall be allotted to the scrip. The registration no. should consist of the corresponding Sr. No., date and year of registration preceded by MEIS/SEIS (whichever is applicable) and the port code of the respective SEZ.

7) The Registration No. with date so allotted manually will be endorsed on both the Original Scrip and its photocopy by AO and Sr.A.O. concerned and thereafter the Original Scrip with the Annexure will be returned to the scrip holder/ his authorised representative after receiving his acknowledgement on the photocopy. The acknowledged photocopy of the Scrip and Annexure will be placed in Scrip Registration file.

8) After the scrip is registered, the licence holder is eligible to use the scrip for the purpose of debiting the duty amounts on the imports against the said scrip.

9) Subsequent to manual registration of the scrip, the Scrip Holder shall present the Bills of Entry filed issued against the MEIS/SEIS scrip to the Scrip Section. AO shall make relevant debit entry in the Scrip Registration Register on the basis of debit sheet of the scrip. Then, the Bills of Entry with the Original scrip and scrip register shall be forwarded to the Audit Section where the Authorised Officer will put the endorsement on the debit sheet attached to the Original Scrip against the relevant entry and also put his/her endorsement in the scrip register

10) In case the scrip holder intends to use the scrip for import from another port, a Telegraphic Release Advice shall be issued by the office of the Specified Officer of the respective SEZ port of registration.

B. Procedure for TRAs:

The Scrips issued by the RAs are valid only at the port of registration. When the goods are imported at any place other than the port of registration of the said scrip, the goods can be cleared against a Release Advice issued by the Port of Registration. Separate register shall be maintained for issuing the TRA nos. The following procedure will be followed for issue of TRAs:

1) The scrip holder will submit an application along with the original Scrip and annexure, bill of lading, invoice for issue of a TRA for a specific port code and for a specific amount. In case the application is made by the transferee of the said scrip, the

transfer document and letters from both the original licence holder and the transferee are required to be submitted. The transfer letter should bear the bank attested signatures of the stakeholders.

2) The AO/Scrip section shall verify the particulars of the said scrip with the details of the Scrip Registration Register and if found correct and genuine, shall put up the file to the Sr. A.O. who will scrutinise the scrip and the documents produced and prepare a Release Advice for a particular Customs Port of import with port code. On approval by the Specified Officer, TRA will be issued either by the Specified Officer or by the Sr. A.O., duly authorised by the Specified Officer. The TRA should contain the following information:

- i. Name and address of the Original Scrip Holder
- ii. IEC of the Original Scrip Holder
- iii. MEIS scrip (Licence) No. and date of issue.-
- iv. MEIS Application File No.
- v. Scrip Sr.No.
- vi. Name and address of the RA Holder
- vii. IEC of RA Holder
- viii. Validity of Licence
- ix. Total duty credit available in the scrip
- x. Earlier TRA issued for duty credit
- xi. Duty value in present TRA
- xii. Balance duty amount in the Scrip
- xiii. Port of import
- xiv. Invoice No. / Bill of lading no. for import.

3) Whenever TRA will be issued, the respective duty amount of the TRA shall be debited from the total scrip amount or the balance of the scrip duty amount in the Register. The following endorsements shall be made/ stamped on the scrip while issuing the TRA with the signature of the S.O. or Sr. A.O.

Name of the TRA Holder
 TRA No.& Date
 TRA amount
 Duty balance in scrip
 Port of import.

- 4) The TRA should also contain the following conditions:
- i. Alert if any against the Scrip holder may be verified by teh port of Customs clearance.
 - ii. Port of Customs clearance to check the value and verify that the imported goods are not restricted/ prohibited.
 - iii. Port of Customs clearance to check details of imports as per the Customs Notification No.024/2015 dated 8.04.2015.

5) The TRA shall be sent in the sealed cover by Speed Post to the Dy./ Asstt. Commissioner of Customs, Licence Section at the port of import as requested in the application.

6) The TRAs received from other ports will be received in sealed cover and will be registered for which a separate register will be maintained. The said TRAs will be put up to the Specified Officer for acceptance on production of the relevant Bill of Entry. The duty credit amount of the received TRA is debited following the same procedure as

is followed for the licence/ scrip. After the completion of Bill of Entry, the TRA is retained in the Scrip section.

Difficulties, if any, in implementation may be brought to the notice of the undersigned.

This is issued with the approval of the Development Commissioner.



(V.P. Shukla)
Joint Development Commissioner

Copy to:

1. All jurisdictional SEZ Units.
2. Specified Officer, SHEPZ SEZ, Mumbai and all other jurisdictional SEZs.
3. Development Commissioner's Office.
4. Notice Board
5. IT Section, SHEPZ SEZ for uploading on the Website.