

F.No.605/23/2018-DBK
Government of India
Ministry of Finance, Department of Revenue
Central Board of Indirect Taxes and Customs
(Drawback Division)

4th Floor, Jeevandeep Building,
Parliament Street, New Delhi
Dated 9th April, 2019

To

All Pr. Chief Commissioners/ Chief Commissioners
Customs/Customs (Preventive)/Customs & Central Tax

All Principal Directors General/Directors General under CBIC

Madam/Sir,

Subject: Phasing out of physical copies of Merchandise Exports from India Scheme (MEIS)/Services Exports from India Scheme (SEIS) Duty Credit Scrips issued with EDI port as Port of registration.

In order to enhance the ease of doing business for exporters, DGFT has decided to phase out physical copies of MEIS and SEIS Duty Credit Scrips issued with EDI port as port of registration. DGFT has issued Public Notice No. 84/2015-2020 dated 03.04.2019 and Trade Notice No. 03/2015-2020 dated 03.04.2019 notifying this change. This shall come into effect for MEIS/SEIS duty credit scrips issued by DGFT from 10.04.2019 onwards for cases where the port of registration is an EDI port. As you are aware, DGFT has also created a facility vide Trade Notice No. 42/2015-2020 dated 11.01.2019 regarding mandatory recording of information on DGFT website about transfer and current ownership details of MEIS/SEIS scrips issued from 14.01.2019 onwards.

2. MEIS/SEIS duty credit scrips shall continue to be transmitted electronically by DGFT to the Customs system. The details of the said scrips would be visible in ICES to concerned officers involved in import of goods i.e. registration of the scrips, assessment of Bill of Entry, giving out of charge to imported goods, etc.

3. For registration, assessment and debiting of scrips, the current procedure as per the extant Circular No. 12/2016-Customs dated 28.03.2016 shall continue to be followed except that instead of presenting physical copy of the MEIS/SEIS scrips printed on security paper, the current owner or his authorized representative shall approach the proper officer of Customs with details of the MEIS/SEIS scrip such as IEC number, scrip number etc. As regard verification of ownership of scrip, same will be checked from the DGFT website referred above.

4. All debits in respect of the paperless scrips shall be made in ICES only and no physical debits would be required on the copy of scrips. In view of condition in the relevant exemption notifications under the Customs Act, 1962 and Central Excise Act, 1944 prescribing that the scrip shall be produced before proper officer of Customs at the time of clearance and debiting of the duties leviable on the goods, the correctness of the debits made electronically in ICES shall continue to be verified by the proper officer.

5. No TRA shall be issued in respect of these paperless scrips issued electronically by DGFT. Consequently, such paperless scrips issued for EDI ports cannot be used for making imports at non-EDI ports. DGFT shall continue to issue scrips in physical form on security paper as per current practice for non-EDI ports. The facility of TRA would be available for such physical scrips for making imports at other EDI/non-EDI ports.

6. For procurement of goods from domestic manufacturer on payment of Central Excise duty, the exemption notifications No. 20/2015-Central Excise and No. 21/2015-Central Excise both dated 08.04.2015 prescribe detailed procedure for debiting of scrip, endorsement by Central Excise officer etc. In view of doing away of physical copy of MEIS/SEIS duty credit scrips, suitable changes in the prescribed procedure have been notified vide Notification No. 01/2019-Central Excise dated 09.04.2019.

7. A suitable Trade Notice and Standing Order may be issued for the guidance of the trade and staff. Difficulties faced, if any, in implementation of the Circular may be immediately brought to the notice of the Board.

Yours faithfully,

(S. S. Ahuja)
OSD (Drawback)
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