

Postal Regn.No. DL(C)-01/1251/15-17
 Licence to Post without
WORLD TRADE Prepayment U(C)-30/15-17
 RNI No. 42906/84
SCANNER

ISSN: 0971-8095

Single copy Rs. 20 \$2

Vol. XXXII No 31 28 October - 03 November 2015

Promoted by Indian Institute of Foreign Trade, World Trade Centre,
 Academy of Business Studies

Annual subscription Rs. 950

40 African Heads to Land in Capital

• India Seeks Larger Footprint in the Dark Continent

Africa is experiencing greater productivity, stability and trade than ever before. Seven of the world's fastest growing economies are now from the continent. All of this means Africa's engagement with the world is an opportunity for better, more equal relations

More than 40 or more government heads are expected to arrive in Delhi in the third India-Africa Forum Summit from October 26-29.

The African continent is the only one that remains unticked on the Prime Minister's global travel chart. The summit, which was postponed in December last year because of the Ebola pandemic is now in Delhi.

The first two summits – in New Delhi (2008) and Addis Ababa (2011) – saw a limited number of African leaders in attendance because of the African Union's insistence on limiting participation to 15 countries as per the 'Banjul formula'. (Only 15 chosen States from the 53 Nation Africa Union Members participate in Summits). The Chinese equivalent, the Forum on China-Africa Cooperation (FOCAC), started in 2000 in Beijing, has seen extensive participation from almost all African leaders. This year the African leaders once again assemble in Johannesburg for the sixth FOCAC meeting in December 2015. The United States, Japan and the EU also have their own versions of such summits.

China three times US in Africa

China's trade statistics with the continent are overwhelming. At \$222 billion, its trade with Africa in 2014 was almost three times that of the United States – a country that China only overtook in 2009 as Africa's largest trading partner. In comparison, India's trade statistics may not look impressive. However, compared to the bilateral trade of \$1 billion in 1995, the 2011/12 figure of \$70 billion is staggering. The worrying factor is that this figure has remained largely the same for the past 3 years. In 2014/15, the bilateral trade was \$71.5 billion. (Indian businessmen have bitter experiences with the regulatory system in Africa, Airtel has just sold off its mobile tower business there at huge loss. Rajan Mittal told this correspondent that it takes 20 years for infrastructure investment to produce result. Indian business needs more than 50% equity in its ventures which the local governments are chary of.

Between 2000 and 2012, China undertook developmental aid projects worth \$84 billion in Africa. In 2014, the Chinese Premier Li Keqiang promised another \$12 billion – \$10 billion in increased credit lines and an extra \$2 billion to the China-Africa Development Fund. However, much of China's aid to Africa is still directed towards infrastructure projects. While no match for China, India has also extended almost 60% of its developmental aid to Africa.

In the India-Africa Forum Summit in 2008, Prime Minister Manmohan Singh had announced \$5.4 billion as lines of credit to African countries, to which a further \$5 billion was added in the next summit in 2011. India also wrote off the debts of Mozambique, Ghana, Tanzania, Uganda and Zambia under the Heavily Indebted Poor Countries II Initiative. Furthermore, the Indian government gives 22,000 scholarships every year to African students.

Criticisms about Chinese neo-colonialism, especially with regard to the unfair labour and environmental practices of the Chinese companies, have become quite vociferous in the past few years. One of China's strongest supporters, the ruling African National Congress in South Africa, for instance, has recently released a discussion document where it has asked for greater caution on the negative effects of such practices. More than one

million Chinese labourers occupy the African job market now. While India will not be able to challenge China's economic dominance in the region, at least in the near future, its pull as a relatively benign power allows it a greater scope of engagement.

Besides, India's 3 million strong diasporic community, hitherto untapped, is now viewed as a vital resource in Africa. Given how effectively the BJP government has used the diaspora, mostly in the West, to push its foreign policy agenda (as well as its ideology domestically), it remains to be seen how India's large diaspora in Africa will be utilised by this government.

Africa Renaissance

Although the relations between India and African countries have generally been good over the years, it was only in the first decade of the 21st century that they gained significant momentum. The push came from India's burgeoning post-liberalisation private sector but the pull was the 'African Renaissance' project – championed by the then-South African President



Crude Falls to \$43.94

Crude Oil (Indian Basket) from 21 - 27 Oct 2015

	21 Oct	22 Oct	23 Oct	26 Oct	27 Oct
(\$/bbl)	45.24	44.90	45.02	44.71	43.94
(Rs/bbl)	2947.70	2925.35	2921.21	2904.42	2854.05
(Rs/\$)	65.15	65.15	64.88	64.96	64.96

(Previous Trading Day Price)

Source: Ministry of Petroleum & Natural Gas

Thabo Mbeki. While making a call for greater solidarity of the African countries with the Global South within the neoliberal paradigm, African Renaissance served as an ideological background for greater economic cooperation between Africa and the rising economies of the Global South.

Nigeria Oil

With only 0.3% of the global energy resources and 17% of its population, India is an acutely energy deficient country. By 2025, 90% of India's oil demand will come from outside. The often volatile situation in West Asia has pushed India to diversify its energy basket. In the past 10 years, African countries have emerged as a major alternative to West Asia. In a single year, from 2005/06 to 2006/07, India's imports from Nigeria increased almost 100 times. Today, Nigeria is the second largest exporter of oil to India after Saudi Arabia. Almost 45% of India's trade with Africa is with only two countries – Nigeria and South Africa. But India's imports from Nigeria, mostly

oil, alone are more than the total trade with South Africa. There are also other benefits of sourcing energy from Africa. The oil from Africa, particularly from the Gulf of Guinea, is low in sulphur and high on quality. Most of the oil fields in Africa are offshore and hence away from conflict areas. Unlike Saudi Arabia and some countries in West Asia, African oil market is open for foreign investment. (Nigeria was notably absent in the Africa Trade Ministers Summit Chaired Nirmala Sitharaman).

Further, India's ambitions of UN permanent membership rest majorly on the support of African countries which usually vote en-bloc – though the African Union's Ezulwini Consensus places the continent's plans for UNSC expansion at loggerheads with that of the G4. Maritime security in the Indian Ocean is another concern that calls for better coordination among India and eastern and southern African countries. Ninety per cent of India's trade volume and 70% of trade value comes by sea.

said notification serial no. 332 read with List 8 exempts 'Wind operated electricity generator, its component and parts thereof including rotor and wind turbine controller from Central Excise duty. In this regard, attention is invited to the judgement of Hon'ble Supreme Court dated 13th August, 2015 in case of M/s Gemini Instratech Vs Commissioner of Central Excise, Nashik in Civil Appeal No. 1218 of 2006, wherein Hon'ble Apex Court (while deciding the eligibility of wind mill doors and electrical boxes of WOEG for exemption) has held that-

“It is not in dispute that as far as windmill doors or tower doors are concerned, it is a safety device which is used as security for high voltage equipments fitted inside the tower, preventing unauthorized access and preventing entries of reptiles, insects, etc, inside the tower. This, according to us, would be sufficient to make it part of electricity generator. We further find that this was so held by the Commissioner of Central Excise and Customs, Raipur in order in original dated 28.02.2005 as well as by the Commissioner (Appeals), Raipur vide his orders dated 10.02.2003. The said orders were accepted by the Revenue as it is recorded by the CESTAT that the Revenue could not produce any evidence to show that those orders were challenged by it. Further, since the tower is held as part of the generator, door thereof has to be necessarily a part of the generator. We, therefore, are of opinion that there is no case of interference made out by the Department.

The appeal is accordingly dismissed”

3. Ministry of New and Renewable Energy had earlier clarified to CBEC on the subject that the following are parts of Wind Operated Electricity Generators.

- i) Tower: which supports the nacelle and rotor assembly of a wind operated electricity generator.
- ii) Nacelle: which consists of gear-box, generator, yaw components, flexible couplings, brake hydraulics, brake calipers, sensors, nacelle plate, nacelle cover and other smaller components.
- iii) Rotor: consists of blades, hub, nosecone, main shaft, special bearings.
- iv) Wind turbine controller, nacelle controller and control cables.

4. In view of the judgement of Hon'ble Supreme Court and clarification received from the administrative ministry, parts/components referred in Para 3 above may be treated as parts and components of wind operated electricity generators eligible for exemption under serial no. 332 of Notification No. 12/2012-Central Excise, dated 17.03.2012.

5. For any clarification regarding parts and component of WOEG, not covered in para 3 above, opinion of Ministry of New and Renewable Energy would be sought by the Board, if required. Issues relating to exemption of parts and components of WOEG not covered in para 3 above may be referred to Board through the Chief Commissioner concerned, if required.

6. Difficulty experienced, if any, in implementing the circular should be brought to the notice of the Board.

F.No.201/08/2015-CX.6

Africa Business Leads

Key Events

- Business Exhibition at velodrome in IG Stadium which was inaugurated by the Trade Commissioner of the AU together with Hon. Minister of State for External Affairs Gen. V.K. Singh. This is a very interesting exhibition which focuses on themes of infrastructure, agriculture, technology and innovation, power and renewable energy, and healthcare.
- Apollo Hospitals is there on the healthcare side, Jubilant on the biotechnology side.
- EAM of course reciprocated the very strong sentiments that her counterpart from South Africa had expressed. And both countries have agreed to further deepen and widen their engagement in various spheres of bilateral engagement.
- Malawi wants technical assistance from India for the leather sector, small scale mining. Indian teachers could come to Malawi and train their teachers. They wanted Indian assistance to strengthen their SME sector.
- Foreign Minister of Democratic Republic of Congo visited India in May when certain timelines which were fixed in the meeting and both sides agreed that progress has been as per agreed timelines.
- The South Sudan Foreign Minister said that our relationship goes back to before the Independence of South Sudan. He put forward a request for Indian assistance in building a hospital in Juba.
- More than 50 South Sudanese nationals come to India every month for treatment in Indian medical facilities. There are 3,000 students from South Sudan who are currently studying in India. There was a discus-

sion on ONGC Videsh's investments in oilfields in South Sudan where EAM mentioned that because of the security situation in that particular province, the work had stopped. Work could resume at an early date because ONGC Videsh is very keen that its workers go back and that oil production starts from there. This is in a place called Thar Jath.

- South Sudan greatest strength is agriculture. The population is only 12 million people but they have huge fertile land. He said that if India could provide them assistance in the agricultural area, then this could really boost agricultural production and grain output in South Sudan.
- There was also a discussion on possible Indian assistance in developing the hydro power resources of South Sudan.
- Indian assistance in livestock because South Sudan, has 14 million heads of cattle which is the biggest in Africa.
- Three MoUs have been proposed between the two sides. One on Foreign Office consultations and also on culture, and on the developmental partnership.
- A phosphate plant of India has been running in Tunisia, 70 per cent is owned by the Tunisian Government and 30 per cent by two Indian entities. India could consider setting up another plant to take forward cooperation in this area.
- Africa mein hum already 9 billion dollars ki LoCs extend kar chuke hain, 6.5 billion dollars ke projects already chal rahe hain.

CBEC Clarifies Doors and Electrical Boxes are Components of Wind Mill

Subject: - Clarification regarding tower and blades constitute an essential component of Wind Operated Electricity Generators (WOEG).

1008-CBEC 20.10.2015 (DoR) exemption Notification No. 12/2012-Central Ex-

cise, dated 17.03.2012 covers part/components of Wind Operated Electricity Generators (WOEG). References have been received in relation to tower, tower doors, blades and electrical boxes.

2. The matter has been examined. In the afore-

WEEKLY INDEX OF CHANGES

Revenue Relents on Draconian Prosecution Powers

- Customs, Excise Service Tax Limits Raised to Rs. 1 cr
- Smuggling and Baggage Cases also Raised to Rs. 20 lakhs

CBEC has issued fresh instructions on 23 October rescinding the past circulars and consolidating them at one place.

The monetary limits for arrest and prosecution have been revised substantially upwards to ensure that these powers are not used against small and medium businesses.

Thus the limits in case of offence of evasion of tax or wrongful utilization of input tax credit in case of Central Excise and Service tax have been revised to Rs. 1 crore from Rs. 25 lakh and Rs. 10 lakh respectively.

In case of evasion of tax under the Customs Act, the limits have been revised to Rs. 1 crore from Rs. 10 lakh in case of evasion of tax by wrongful availment of exemption or duty drawback.

Similar, revisions regarding value of goods have

been carried-out regarding appraisement of tax during import or export.

In cases of outright smuggling or mis-declaration of baggage, the limits regarding value of offending goods have been revised from Rs. 5 lakh to Rs. 20 lakh.



Only for above Rs. 1 cr Cases

As in the past, there shall be no lower limit for arrest and prosecution in the cases of smuggling of fake Indian currency notes, arms, ammunitions and explosives and endangered species.

The procedure to be followed for arrest and sanction of prosecution has been revised and specified with adequate safeguards in these instructions to ensure that only in cases of serious nature above the revised thresholds, where there is strong prima-facie evidence, these powers are exercised.

Subject – Revised Guidelines for Arrest and Bail in relation to offences punishable under Customs Act, 1962.

See DIndex No. 6286 on www.worldtradesScanner.com for Full Text of Circular.

28-CBEC 23.10.2015 (DoR) Attention of the field formations is invited to the guidelines for arrest and bail in relation to offences punishable under

Customs Act, 1962 issued vide F. No. 394/71/97-Cus (AS) dated 22.06.1999 and F. No. 394/68/2013-Cus (AS) dated 17.09.2013. The threshold limit (s) specified in the guidelines issued on 17.09.2013 has been further streamlined in accordance with guidelines issued for launching of prosecution in relation to offences punishable under Customs Act, 1962 vide Circular No. 27/2015-Customs [F.No.394/68/2013-Cus (AS)] dated 23.10.2015.

2. Accordingly, the para 2.3 of the existing guideline issued vide F. No. 394/68/2013- Cus (AS) dated 17.09.2013 shall read as under:-

“2.3 While the Act does not specify any value limits for exercising the powers of arrest, it is clarified that arrest in respect of an offence, should be effected only in exceptional situations which may include:

(a) Cases involving unauthorised importation in baggage/ cases under Transfer of Residence Rules, where the CIF value of the goods involved is Rs. 20,00,000/- (Rupees Twenty Lakh) or more;

(b) Cases of outright smuggling of high value goods such as precious metal, restricted items or prohibited items or goods notified under section 123 of the Customs Act, 1962 or offence involving foreign currency where the value of offending goods is Rs. 20,00,000/- (Rupees Twenty Lakh) or more;

(c) In a case related to importation of trade

goods (i.e. appraising cases) involving wilful mis-declaration in description of goods/concealment of goods/goods covered under section 123 of Customs Act, 1962 with a view to import restricted or prohibited items and where the CIF value of the offending goods is Rs. 1,00,00,000/- (Rupees one crore) or more;

(d) Fraudulent availment of drawback or attempt to avail of drawback or any exemption from duty provided under the Customs Act, 1962, if the amount of drawback or exemption from duty is Rs. 1,00,00,000/- (Rupees One Crore) or more. In cases related to exportation of trade goods (i.e. appraising cases) involving (i) wilful mis-declaration in value / description ; (ii) concealment of restricted goods or goods notified under section 11 of the Customs Act, 1962, where FOB value of the offending goods is Rs. 1,00,00,000/- (Rupees One Crore) or more.

(e) The above criteria of value mentioned in sub para 2.3 (a) to 2.3 (d) would not apply in cases involving offences relating to items i.e. FICN, arms, ammunitions and explosives, antiques, art treasures, wild life items and endangered species of flora and fauna. In such cases, arrest, if required, on the basis of facts and circumstances of the case, may be considered irrespective of value of offending goods involved.”

3. The Chief Commissioners/Director Generals are hereby directed to circulate the present guidelines to all the formations under their charge. Difficulties, if any, in implementation of the aforesaid guidelines may be brought to the notice of the Board.

Subject – Guidelines for launching of prosecution in relation to offences punishable under Customs Act, 1962

See DIndex No. 6286 on

www.worldtradesScanner.com for Full Text of Circular.

27-CBEC 23.10.2015 (DoR) Attention of the field formations is invited to the existing prosecution guidelines issued by the Ministry vide order

No.394/71/97-CUS (AS) dated 22.06.1999 revising the guidelines issued vide order No.711/16/84-CUS (AS) dated 21st May, 1990 and 20th February, 1992.

• Since then, several significant changes have been effected in the Customs Act and other relevant enactments. Amendments and changes were made in section 135 of Customs Act, 1962 vide Finance Act, 2007 and Finance Act, 2013 relating to threshold limit/categorization of offences. Moreover, section 137 of Customs Act, 1962, has been amended and provisions of compounding of offences had been incorporated through Finance Act, 2004 and Finance Act, 2009. Amendments were made in section 104 of the Customs Act, 1962 through Finance Act, 2012 and Finance Act, 2013 wherein certain offences were made cognizable and non-bailable and certain other offences were kept as non-cognizable and bailable. Revised guidelines for arrest and bail were accordingly issued by the Ministry vide order No.394/68/2013-Cus (AS) dated 17th September, 2013.

• Keeping in view the above changes, the following revised guidelines for prosecution in relation to offences punishable under Customs Act, 1962 are issued in supersession of the earlier guidelines on launching prosecution issued vide Ministry's letter No. 394/71/97-Cus (AS), dated the 22nd June, 1999.

Guidelines for Prosecution:

• After a careful consideration of the nature of offence, the role of the person concerned and evidence available to substantiate the guilty knowledge/mensrea.

Threshold limit for launching prosecution and exceptions:

Prosecution may be considered in the following categories of cases:

Baggage and Outright smuggling cases:

- (i) Cases involving unauthorized importation in baggage / cases under Transfer of Residence Rules, where the CIF value of the goods involved is Rs. 20, 00,000/- (Rupees twenty lakh) or more;
- (ii) Outright smuggling of high value goods such as precious metal, restricted items or prohibited items notified under section 11 of the Customs Act, 1962 or goods notified under section 123 of the Customs Act, 1962 or foreign currency where the value of offending goods is Rs.20,00,000 (Rupees twenty lakh) or more;

Appraising Cases/ Commercial Frauds:

- (i) In cases related to importation of trade goods (i.e. appraising cases) involving-
 - (a) wilful mis-declaration in value/description;
 - (b) concealment of restricted goods or goods notified under section 11 of the Customs Act, 1962, where CIF value of the offending goods is

Rs. 1,00,00,000 (Rupees one crore) or more;
 (ii) In cases related to fraudulent availment of drawback or attempt to avail of drawback or any exemption from duty provided under the Customs Act 1962, if the amount of drawback or exemption from duty is Rs. 1,00,00,000 (Rupees one crore) or more;

(iii) In cases related to exportation of trade goods (i.e. appraising cases) involving,-

- (a) wilful mis-declaration in value / description;
- (b) concealment of restricted goods or goods notified under section 11 of the Customs Act, 1962

where FOB value of the offending goods is Rs. 1,00,00,000/- (Rupees one crore) or more.

Exceptions:

• The above threshold limits would not apply in case of persons indulging habitually in such violations or where criminal intent is evident in ingenious way of concealment, where prosecutions can be considered irrespective of the value of goods/currency involved in such professional or habitual offenders, etc. **provided the cumulative value of 3 or more such offences in past five years from the date of the decision exceeds** the threshold limit (s) indicated at sub para 4.2.1 above respectively.

Special Cases relating to FICN, arms, ammunitions, wild life etc.:

• The threshold limits mentioned in sub para 4.2.1 would also not apply in cases involving offences relating to items i.e. FICN, arms, ammunitions and explosives, antiques, art treasures, wild life items and endangered species of flora and fauna. In such cases, launching of prosecution should be considered invariably, irrespective of value of offending goods involved.

• In respect of cases involving **non-declaration of foreign currency by foreign nationals**

and NRIs (normally visiting India for travel/ business trips etc.) detected at the time of departure back from India, exceeding the threshold limits of Rs. 20 lakh as prescribed under sub-para (4.2) above, if it is claimed that the currency has been legally acquired and brought into India but not declared inadvertently, prosecution need not be considered as a routine.

• It is mentioned that the quantum of punishment under section 135 of the Customs Act, 1962 is linked with the amount of imports duty/market price of offending goods/drawback amounts. However, the quantum of punishment in respect of the offences covered under remaining sections namely 132,133,134, 135A or 136 of the Customs Act, 1962 is not linked with the amount of imports duty/market price of offending goods/ineligible drawback amount. In these circumstances, the threshold limit for deciding on launching of prosecution under these sections may be taken as the value which is applicable for section 135 of the Customs Act, 1962 (refer to para 4.2 & 4.3).

• It is clarified that prosecution in respect of **narcotic drugs and psychotropic substances** may be launched as per the provisions of the NDPS Act, 1985.

• Except in respect of cases covered by sub paras 4.2.1.2 and 4.2.2 above, in all other cases, prosecution may be launched after due sanction by the Commissioner /Principal Commissioner (Pr. Commr.).

• The following aspects may also be kept in view while considering launching of prosecution for offences under the Customs Act, 1962:-

• Prosecutions should not be launched **as a matter of routine** and/or in cases of technical nature, where the additional claim for duty is based solely on a difference of interpretation of

Only Digital Signature in Filing by CHAs, Shipping Cos and Airlines from 1 Jan 2016

- Trade has Option of Manual Filing also

Subject: Use of digital signature for submission of documents.

26-CBEC Attention is invited to Board
 23.10.2015 Circular No. 10/2015- (DoR)
 Customs dated 31.03.2015

which lays guidelines for use of digital signature certificates for submission through remote EDI filing of customs process documents viz. Bill of Entry, Shipping Bill, Import General Manifest (IGM), Export General Manifest (EGM) by importers, exporters, Customs brokers, airlines and their agents, with effect from 01.04.2015.

2. In terms of Board Circular No 10/2015- Customs, dated 31.03.2015, importers registered under Accredited Client Programme (ACP) are mandatorily required to file Bills of Entry with digital signature with effect from 01.05.2015. Wherever the customs process documents are digitally signed, the Customs will not insist on the user to physically sign the said documents.

3. In order to increase coverage of digitally signed documents and subsequent phasing out of physical /manual submission of documents, Board has decided that all importers, exporters using services of Customs Brokers for formalities under Customs Act, 1962, shipping lines and air lines shall file customs documents under digital signature certificates mandatorily with effect from 01.01.2016. The importers/ exporters desirous of filing Bill of Entry or Shipping Bill individually may however have the option of filing declarations/ documents without using digital signature. Further, wherever the customs process documents are digitally signed, the Customs will not insist on the user to physically sign the said documents.

4. All Chief Commissioners of Customs should issue suitable instruction to staff working under their charges for adherence to these guidelines. Further, wide publicity may be given to trade and stakeholders for smooth implementation of aforementioned guidelines.

5. Difficulty, faced if any, may be brought to the notice of the Board.

F.No. 450/2/2015- Dir(Cus) (Pt)

the law. Before launching any prosecution, it is essential that the department should have sufficient evidence to prove that the person, individual or company, against whom prosecution is being considered, had guilty knowledge of the offence or had fraudulent intention of committing the offence, or in any manner possessed mens-rea which would indicate his guilt. It follows, therefore, that in the case of Public Limited Companies, prosecution should not be launched indiscriminately against **all the Directors of the Company**, but should be restricted to only such persons who have taken active part in committing, or have connived at, the offence relating to either of smuggling or of customs duty evasion or of mis-

Annexure – I

Investigation Report for the Purpose of Launching Prosecution Against _____

Commissionerate _____ /Divisions

1. Name & address of the person (s) including legal persons.
2. Nature of offence including commodity:
3. Charges :
4. Date/Period of offence :
5. Amount of duty Evasion/value of contraband goods involved :
6. Particulars of persons proposed to be prosecuted :
 - (a) Name:
 - (b) Father's name:
 - (c) Age:
 - (d) Address:
 - (e) Occupation: Sex:
 - (f) Position held in the company/firm:
 - (g) Role played in the offence:
 - (h) Material evidence available against the accused (Please indicate separately documentary and oral evidence):
 - (i) Action ordered against the accused in adjudication proceedings:
7. Brief note as to why prosecution is recommended

Place: (Deputy/Assistant Commissioner)
 Date: Or (Deputy/Assistant Director

8. I have carefully examined the investigation report and find it in order for filing criminal complaint under section (s) (-----) of Customs Act, 1962.

Commissioner/ Pr. Commr.
 Or ADGRI/ Pr. ADGRI

Note: (A) The proposal should be made in the above form in conformity with the guidelines issued by the Ministry. With regard to column 3 above, all the charging sections in the Customs Act, 1962 and other allied Acts should be mentioned. If the provision for conspiracy as under section 120-B of IPC is sought to be invoked, this fact should be clearly mentioned. With regard to S.NO 6, information should be filed separately for each person sought to be prosecuted .

(B) A copy of the show cause notice as well as the order of adjudication (where applicable) should be enclosed with this Report. If any appeal has been filed against the adjudication order, this fact should be specifically stated.

(C) Where prosecution is being recommended even prior to completion of adjudication, as per guidelines, brief reasons therefore be also indicated in the brief note mentioned at Sl. No. 7 above

declaration of value, quantity etc.

• **Stage for launching of prosecution:** Normally, prosecution may be launched immediately on completion of adjudication proceedings.

Further, in following cases investigation may be completed in time bound manner preferably within **six months** and adjudication may be expedited to facilitate launching of prosecution. These cases are:

(a) In case where arrest has been made during investigation (for commercial fraud cases as well as outright smuggling cases) or in the case of a habitual offender.

(b) In case where arrest has not been made but it relates to outright smuggling of high value goods such as precious metal, restricted items or prohibited items notified under section 11 or goods notified under section 123 of the Customs Act, 1962 or foreign currency where the value of goods is Rs. 20, 00,000 (Rupees twenty lakh) or more. It is reiterated that if the party deliberately delays completion of adjudication proceedings, prosecution may be launched even during the pendency of the adjudication proceedings, where offence is grave and qualitative evidences are available.

Prosecution need not be kept in abeyance on the ground that the party has gone in appeal/revision. The Superintendent in charge of adjudication section should endorse copy of all adjudication orders to the prosecution section.

Procedure for launching prosecution:

• In all such cases, where prior approval of Chief Commissioner/Principal CC or DGRI / Pr. DGRI is necessary for launching prosecution, an investigation report for the purpose of launching prosecution (as per Annexure- I).

• Prosecution should not be filed merely because a demand has been confirmed in the adjudication proceedings particularly in cases of technical nature or where interpretation of law is involved. One of the important considerations for deciding whether prosecution should be launched is the availability of adequate evidence. The standard of proof required in a criminal prosecution is higher as the case has to be established beyond reasonable doubt whereas the standard of proof in adjudication proceedings is decided on the basis of preponderance of probability.

Compounding of offence:

• Section 137 of Customs Act, 1962 provides for compounding of offences by the Chief Commissioner. The provisions regarding compounding of offence should be brought to the notice of person being prosecuted and such person be given an offer of compounding by the Commissioner / Pr. Commr. or ADGRI / Pr. ADGRI as per Circular No. 54/2015-Cus. dated 30.12.2005.

Prosecution Register and dissemination of information

• It may be mentioned that offences under section 132 and 135 of the Customs Act, 1962 are scheduled offences under the Prevention of Money Laundering Act, 2002(PMLA). In Customs' prosecution cases warranting action under PMLA, instructions have been issued vide F. No.394/51/2009-Cus (AS) dated 14.09.2009 for monthly reporting of such cases to the Directorate of Enforcement in the prescribed format.

Sub: Revised monetary limits for arrest in Central Excise and Service Tax.

1010-CBEC Kind attention is invited to
23.10.2015 circular number **1009/16/2015**
(DoR) **CX dated 23.10.2015** on the

subject of prosecution under the Central Excise Act, 1944 and the Finance Act, 1994 (Service Tax cases). Revised monetary limits have been prescribed in the circular for launching prosecution. Prosecution can now be launched where evasion of Central Excise duty or Service Tax or misuse of Cenvat Credit in relation to offences specified under sub-section (1) of Section 9 of the Central Excise Act, 1944 or sub-section (1) of section 89 of the Finance Act, 1994 is rupees one crore or more.

2. Consequently, it has been decided to revise the limits for arrests in Central Excise and Service

tax. **Henceforth, arrest of a person in relation to offences specified under clause (a) to (d) of sub-section (1) of Section 9 of the Central Excise Act, 1944 or under clause (i) or (ii) of sub-section (1) of section 89 of the Finance Act, 1994, may be made in cases where the evasion of Central Excise duty or Service Tax or the misuse of Cenvat Credit is equal to or more than rupees one crore.** Central Excise circular no. **974/08/2013-CX and Service Tax circular no. 171/6 /2013-ST both dated 17-7-2015 stand amended accordingly.**

3. Difficulty if any, in the implementation of the circular should be brought to the notice of the Board.

F. No. 96/54/2014-CX.1

Sub: Central Excise – Guidelines for launching of Prosecution under the Central Excise Act, 1944 and Finance Act, 1994 regarding Service tax.

See DIndex No. 6278 on www.worldtrade scanner.com for Full Text of Circular.

1009-CBEC I am directed to refer to
23.10.2015 following circulars/instructions
(DoR) issued by the Board regarding
guidelines for launching of

prosecution under the Central Excise Act, 1944 and the Finance Act, 1994:

(1) Circular No. 15/90-CX.6 dated 09.08.1990 issued from F. No. 218/7/89-CX.6.

(2) Circular No. 30/30/94-CX dated 04.04.1994 issued from F. No. 208/20/93-CX.6.

(3) Letter F.No. 208/31/97-CX.6 dated 04.04.1994 regarding enhancement of monetary limit.

(4) Circular No. 35/35/94-CX dated 29.04.1994 issued from F. No. 208/22/93-CX.6.

(5) Letter F.No. 203/05/98-CX.6 dated 06.04.1998 regarding making DG, CEI competent authority to sanction prosecution in respect of cases investigated by DGCEI.

(6) Letter F.No. 208/05/98-CX.6 dated 20.10.1998.

(7) Letter F.No. 208/21/2007-CX.6 dated

15.06.2007.

(8) Circular no 140/9/2011-Service Tax dated 12-5-2011.

In supersession of these instructions and circulars, following consolidated guidelines are hereby issued for launching prosecution under the Central Excise Act, 1944 and the Finance Act, 1994.

Transitional Provisions

All cases where sanction for prosecution is accorded after the issue of this circular shall be dealt in accordance with the provisions of this circular irrespective of the date of the offence. Cases where prosecution has been sanctioned but no complaint has been filed before the magistrate shall also be reviewed by the prosecution sanctioning authority in light of the provisions of this circular.

F. No. 96/54/2014-CX.1

DGAD Initiates Investigation on AA Dry Cell Batteries from China and Vietnam on Complaint of Eveready, Panasonic and NIPPO

Dumping Resumes after Earlier Duty Expired in 2013

[Anti-dumping Initiation Notification No.14/31/2014-DGAD dated 20th October 2015]

Subject: Anti-dumping investigation concerning imports of 'AA Dry Cell Batteries', originating in or exported from China PR and Vietnam.

See DIndex No. 6287 on www.worldtrades scanner.com for Full Text of Notification.

Initiation of anti-dumping investigation and imposition of anti dumping duty concerning imports of AA Batteries (hereinafter also referred to as the subject goods), originating in or exported from China PR and Vietnam (hereinafter also referred to as the subject countries).

The Application has been filed by Association of Indian Dry Cell Manufacturers on behalf of domestic industry, namely, Eveready Industries India Ltd., Panasonic Energy India Co. Ltd., and Indo National Ltd.

A number of producers in the unorganized sector also produce the subject goods. The production of these produces in unorganized sector has been estimated by the domestic industry in the region of 5% of the production in the organized sector.

Product under consideration

AA Dry Cell Batteries are basically zinc carbon pencil batteries. The batteries are available in various types. Zinc Carbon pencil batteries also known as "R6", "AA", "UM3" batteries, both in paper and metal, heavy duty and super heavy duty batteries, jacketed form are within the scope of investigation. As stated by the applicant, rechargeable batteries, alkaline batteries, AAA batteries, D size and C size batteries are beyond the scope of the present investigation.

AA Dry Cell Batteries is primarily used for flashlights, transistors, toys, wall and table clocks, tape recorders, walkman, CD players, cameras, other electronic equipment, post & telegraph, defense and police for their wireless systems and railways for signaling.

AA Dry Cell Batteries are classified under custom sub-heading 8506 10 of Schedule I of the Customs Tariff Act, 1975.

The alleged dumping of the product under consideration from China PR and Vietnam.

Normal Value Constructed

Applicants have claimed that China PR should be treated as a nonmarket economy and determined normal value based of cost of production in India, duly adjusted.

The applicant has claimed the normal value for Vietnam too on the basis of cost of production in India since evidence of domestic price could not be procured.

Export Price

The export price has been claimed by the applicants as the weighted average import price from subject countries based on the import data obtained from the IBIS.

The DGAD says that there is sufficient prima facie evidence of the 'injury' being suffered by the

domestic industry caused by dumped imports from subject countries to justify initiation of an antidumping investigation.

The applicants have claimed that imports have spurred from subject countries especially from China since April 2013, i.e., after cessation of anti dumping duties on China. Petitioner has therefore claimed that the imports are threatening material injury to the domestic industry. Applicants have submitted significant increase in imports after cessation of anti dumping duties earlier levied, decline in import price, significant surplus capacity and high export orientation of the producers in subject countries as grounds for claiming threat of material injury to the domestic industry from subject imports.

Period of Investigation (POI)

The period of investigation for the present investigation is from 1st April, 2014 to 31st March 2015 (12 months). The injury investigation period will however cover the periods Apr'11-Mar'12, Apr'12-Mar'13, Apr'13-Mar'14 and the period of investigation.

the goods produced by the domestic industry.

Subject Countries

The subject countries in the present investigation are Bangladesh and Nepal.

Normal Value Constructed

The petitioner has claimed that efforts were made to get information about the price at which these items are being sold in the domestic markets of the subject countries. However, no information on the prices was available publicly. The petitioner has, therefore, constructed the normal value on the basis of the estimates of cost of production duly adjusted for the subject countries. The normal value has been determined for Hessian fabrics, sacking bags and Jute yarn separately.

Export Price for DGCIS

The applicant has determined the export price based on DGCIS transaction wise import data, considering weighted average of the imports prices during the proposed investigation period. The export prices have been further adjusted for ocean freight, marine insurance, bank charges, commission, port and inland freight expenses to evaluate ex-factory export price.

The ex factory export price has been determined for Hessian fabrics, sacking bags and Jute yarn separately.

Dumping Margin

The normal values have been compared with the ex-factory export prices, which shows a considerable dumping margin in respect of the subject goods exported by the subject countries to justify the initiation of an anti-dumping investigation.

Injury and Causal Link

The petitioner has claimed that domestic industry has suffered material injury from dumped imports to justify the initiation of an anti-dumping investigation against the subject countries. The petitioner claims that the imports from the subject countries have increased in absolute terms and in relation to the production and consumption in India during the injury period. These imports are undercutting the domestic prices and thereafter have suppressed and depressed the domestic prices to a significant level. Further, the performance of the domestic industry has also deteriorated in terms of profits, return on capital employed and cash profits, and is therefore suffering financial losses, cash losses and negative return on investments.

Period of Investigation (POI) April-March 2015, Injuring 2011-2015

POI for the purpose of the present investigation is from 1st April, 2014 to 31st March, 2015. The injury investigation period will, however, cover the periods of 2011-2012, 2012-2013, 2013-2014 and the POI.

Bangladesh and Nepal both LDCs now in Anti-dumping Net on Complaint of Jute Industry

- Jute Yarn, Hessian Fabric and Sacking Bags from Bangladesh and Nepal (Both LDCs) under Anti-dumping Probe
- IJMA Claims that Jute Prices are not available in the Two Countries!

[Anti-dumping Initiation Notification No. 14/19/2015-DGAD dated 21st October 2015]

Subject: Anti Dumping investigation concerning imports of "Jute Product" originating in or exported from Bangladesh and Nepal.

See DIndex No. 6288 on www.worldtradesscanner.com for Full Text of Notification.

Initiation of anti-dumping investigation and imposition of anti dumping duty on the imports of "Jute Product" (hereinafter as "the subject goods") originating in or exported from Bangladesh and Nepal (hereinafter as "the subject countries").

And whereas, the Authority finds that sufficient prima facie evidence of dumping of the subject goods, originating in or exported from the subject countries; injury to the domestic industry; and a causal link between the alleged dumping and injury exist to justify initiation of an anti-dumping investigation.

Domestic Industry & Standing

The application has been filed by Indian Jute Mills Association on behalf of the domestic producers of the product under consideration. There are 34 producers of the product under consideration in India who are members of IJMA. 15 Indian producers have expressly supported the petition and have provided injury information. Further, 14 companies have supported the petition. The production of the applicant accounts for a major proportion of the total domestic production of the subject goods. The applicant companies therefore constitute "domestic industry" within the meaning of Rule 2 (b) and thus satisfy the criteria of standing in terms of Rule 5 (3) of the Rules supra.

Product under consideration (PUC)

Jute is a natural and an eco-friendly fiber, which comes from the inner bark of plants. The broad usages of jute include packaging, geo-textiles, protection of rooting plants, making of cloths, bags, wrapping, boot and shoe lining, fuse yarns, aprons, canal and motor linings, ropes, strings, upholstery foundation, curtains and furnishing fabrics etc. Further, Jute can also be mixed with

wool for fine yarn and fabric production.

Raw jute in the form of bales is processed in jute mills to produce products like hessian fabric, sacking bags, jute yarn/twine and other products. The manufacturing process of Jute entails different stages such as selection of jute for a batch, piecing up, softening and lubricating, conditioning or piling, breaker carding, finisher carding, first drawing, second drawing, third drawing and spinning.

In the present investigation, the PUC is "Jute Products" comprising of Jute yarn/twine (multiple folded/cabled and single), Hessian fabrics, and Jute sacking bags. These are classified under Chapters 53 and 63 of the 1975 Act and further sub-classified under custom heads 5301, 5307, 5310 and 6305. The said Customs classification is however only indicative and is in no way binding on the scope of the present investigation.

Like Article

The petitioner has claimed that the subject goods, which are being dumped into India, are identical to

Anti-dumping Duty on Fibre Board Slashed on China, Malaysia, Sri Lanka and Thailand in Review

See DIndex No. 6283 on www.worldtradesscanner.com for Full Text of Notification.

Nfn 48-ADD 21.10.2015 (DoR) Whereas, the designated authority, vide notification No. 15/28/2013-DGAD, dated the 18th February, 2014, published in the Gazette of India, Extraordinary, Part I, Section 1 dated the 19th February, 2014, had initiated a review in the matter of continuation of anti-dumping duty on imports of Plain medium Density Fibre Board of thickness 6 mm and above

(hereinafter referred to as the subject goods), falling under heading 4411 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), originating in, or exported from, the Peoples' Republic of China (in short 'China PR'), Malaysia, Thailand and Sri Lanka (hereinafter referred to as the subject countries), imposed vide notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 116/2009-Customs,

dated the 8th October, 2009, published in the Gazette of India, Part II, Section 3, Sub-section (i), vide number G.S.R. 734(E), dated the 8th

October, 2009, and had requested for extension of anti-dumping duty for an additional period of one year from the date of its expiry, in terms of

sub-section (5) of section 9A of the said Customs Tariff Act, pending the completion of the review;

Table

SNo.	Chapter heading	Description of Goods	Country of Origin	Country of Export	Producer	Exporter	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	4411	Plain Medium Density Fibre Board from 6MM and above	China PR	China PR	Any	Any	46.09	Cubic Meters	USD
2.	4411	-do-	China PR	Any	Any	Any	46.09	Cubic Meters	USD
3.	4411	-do-	Any country other than subject countries	China PR	Any	Any	46.09	Cubic Meters	USD
4.	4411	-do-	Thailand	Thailand	Any	Any	45.27	Cubic Meters	USD
5.	4411	-do-	Thailand	Any	Any	Any	45.27	Cubic Meters	USD
6.	4411	-do-	Any country other than subject countries	Thailand	Any	Any	45.27	Cubic Meters	USD
7.	4411	-do-	Malaysia	Malaysia	M/s Robin Resources (Malaysia) Sdn Bhd	M/s Robin Resources (Malaysia) Sdn Bhd	5.72	Cubic Meters	USD
8.	4411	-do-	Malaysia	Malaysia	Any combination other than S. No. 7 above		36.10	Cubic Meters	USD
9.	4411	-do-	Malaysia	Any	Any	Any	36.10	Cubic Meters	USD
10.	4411	-do-	Any country other than subject countries	Malaysia	Any	Any	36.10	Cubic Meters	USD
11.	4411	-do-	Sri Lanka	Sri Lanka	M/s Merbok MDF Lanka (private) Ltd.	M/s Merbok MDF Lanka (private) Ltd.	11.83	Cubic Meters	USD
12.	4411	-do-	Sri Lanka	Sri Lanka	Any combination other than S. No. 11 above		26.49	Cubic Meters	USD
13.	4411	-do-	Sri Lanka	Any	Any	Any	26.49	Cubic Meters	USD
14.	4411	-do-	Any country other than subject countries	Sri Lanka	Sri Lanka	Any	26.49	Cubic Meters	USD

The anti-dumping duty imposed under this notification shall be effective for a period of five years (unless revoked, amended or superseded earlier) from the date of publication of this notification in the Gazette of India and shall be paid in Indian currency.

[F. No. 354/39/2009-TRU] (Pt.-I)

Front Axle Beams and Steering Knuckles for Commercial Vehicles from China – Anti-dumping Duty to Continue for Another Five Years in Review

See DIndex No. 6282 on www.worldtradescanner.com for Full Text of Notification.

Ntfn 49-ADD 21.10.2015 (DoR) Whereas, the designated authority, vide notification No. 15/11/2014-DGAD, dated the 13th June, 2014, published in

Part I, Section 1 of the Gazette of India, Extraordinary, dated the 13th June, 2014, had initiated a review in the matter of continuation of anti-dumping duty on imports of Front Axle Beam and

Steering Knuckles meant for heavy and medium commercial vehicles (hereinafter referred to as the subject goods) falling under tariff items 7326 1910, 7326 1990, 7326 9099, 8708 5000, 8708 9900 of the First Schedule to the Customs Tariff Act 1975, (51 of 1975) (hereinafter referred to as the said Act), originating in, or exported from, the People's Republic of China (hereinafter referred to

as the subject country), imposed vide notification of Government of India, in the Ministry of Finance (Department of Revenue), No. 50/2010-Customs, dated the 12th April, 2010, published in Part II, Section 3, Sub-section (i) of the Gazette of India, Extraordinary, vide number G.S.R. No. 315 (E), dated the 12th April, 2010.

And whereas, the Central Government had extended the anti-dumping duty on the subject goods, originating in, or exported from, the subject country up to and inclusive of the 14th June, 2015 vide notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 30/2014 Customs (ADD) dated the 23rd July, 2014, published in Part II, Section 3, Sub-section (i) of the Gazette of India, Extraordinary, vide number G.S.R. No. 525(E), dated the 23rd July, 2014.

Table

SNo.	Tariff item	Description of goods	Country of origin	Country of export	Producer	Exporter	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	7326 1910, 7326 1990, 7326 9099, 8708 5000, 8708 9900	Front Axle Beam for medium or heavy commercial vehicle	People's Republic of China	People's Republic of China	Hubei Tri-ring Auto Axle Co. Ltd.	Hubei Tri-ring Auto Axle Co. Ltd.	0.35	Per Kg	US Dollar
2	-do-	-do-	People's Republic of China	People's Republic of China	Any producer other than S.No. 1 above	Any exporter other than S.No. 1 above	0.63	Per Kg	US Dollar
3	-do-	-do-	People's Republic of China	Any	Any	Any	0.63	Per Kg	US Dollar
4	-do-	-do-	Any country other than People's Republic of China	People's Republic of China	Any	Any	0.63	Per Kg	US Dollar
5	7326 1910, 7326 1990, 7326 9099, 8708 5000, 8708 9900	Steering Knuckles for medium or heavy commercial vehicle	People's Republic of China	People's Republic of China	Hubei Tri-ring Forging Co. Ltd.	Hubei Tri-ring Forging Co. Ltd.	0.64	Per Kg	US Dollar

6	-do-	-do-	People's Republic of China	People's Republic of China	Any producer other than S.No. 5 above	Any exporter other than S.No. 5 above	1.11	Per Kg	US Dollar
7	-do-	-do-	People's Republic of China	Any	Any	Any	1.11	Per Kg	US Dollar
8	-do-	-do-	Any country other than People's Republic of China	People's Republic of China	Any	Any	1.11	Per Kg	US Dollar

[F. No.354/118/2009-TRU (Pt-I)]

Anti-dumping Duty on Hexamine from China and UAE Notified for 5 Years

See DIndex No. 6281 on www.worldtradesScanner.com for Full Text of Notification.

Ntfn 50-ADD 21.10.2015 (DoR) Whereas, in the matter of Hexamine (hereinafter referred to as the subject goods), falling under tariff item 2921 29 10 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from

the People's Republic of China and UAE (hereinafter referred to as the subject countries), and imported into India, the designated authority in its final findings published in the Gazette of India, Extraordinary, Part I, Section 1, vide notification number 14/16/2013-DGAD, dated the 21st September, 2015, had come to the conclusion that –

(i) both dumping margin and injury margin in the period of investigation are significant and positive from the subject countries;

(ii) domestic industry has suffered material injury,

and has recommended imposition of definitive anti-dumping duty on imports of the subject goods, originating in, or exported from subject countries and imported into India, in order to remove injury to the domestic industry;

Table

SNo.	Tariff item	Description of goods	Country of origin	Country of export	Producer	Exporter	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	2921 29 10	Hexamine	Peoples Republic of China	Peoples Republic of China	Any	Any	84.25	MT	US Dollar
2.	2921 29 10	Hexamine	Peoples Republic of China	Any country other than Peoples Republic of China	Any	Any	84.25	MT	US Dollar
3.	2921 29 10	Hexamine	Any country other than subject countries	Peoples Republic of China	Any	Any.	84.25	MT	US Dollar
4.	2921 29 10	Hexamine	UAE	UAE	Any	Any	113.05	MT	US Dollar
5.	2921 29 10	Hexamine	UAE	Any country other than UAE	Any	Any	113.05	MT	US Dollar
6.	2921 29 10	Hexamine	Any country other than subject countries	UAE	Any	Any	113.05	MT	US Dollar

[F.No.354/36/2015-TRU]

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Customs Valuation Exchange Rates			
16 October 2015		Imports	Exports
Schedule I [Rate of exchange of one unit of foreign currency equipment to Indian Rupees]			
1	Australian Dollar	48.35	46.95
2	Bahrain Dinar	177.15	166.85
3	Canadian Dollar	50.75	49.65
4	Danish Kroner	10.10	9.85
5	EURO	75.30	73.45
6	Hong Kong Dollar	8.45	8.30
7	Kuwaiti Dinar	221.60	208.55
8	New Zealand Dollar	44.90	43.55
9	Norwegian Kroner	8.15	7.90
10	Pound Sterling	101.40	99.20
11	Singapore Dollar	47.70	46.60
12	South African Rand	5.05	4.75
13	South Arabian Riyal	17.80	16.80
14	Swedish Kroner	8.10	7.90
15	Swiss Franc	69.15	67.50
16	UAE Dirham	18.15	17.15
17	U.S. Dollar	65.35	64.30
Schedule II [Rate of exchange of 100 units of foreign currency equivalent to Indian rupees]			
1	Japanese Yen	55.10	53.85
2	Kenyan Shilling	64.65	61.00

(Source: Customs Notification 101(NT)/15.10.15)