

Food Price Rise Ahead

Global food prices have inched past records set at the height of a commodity price boom in 2008. This time - at least so far - products like sugar and oilseeds are leading the charge, with prices for the cereals such as rice that are staple foods of the poor still below peak levels. Lowered projected harvests and stocks are to blame, according to independent reports from the US Department of Agriculture and the UN Food and Agriculture Organization.

The FAO's Food Price Index, which tracks a basket of key commodities, rose last month to 215 points, surpassing the June 2008 record of 213 points. According to the organisation, the "global food system is becoming more vulnerable and susceptible to episodes of extreme price volatility." It blamed the financialisation of food commodities, extreme weather events, links between food and energy, and more tightly integrated markets for the vulnerability. Although prices for nearly all food commodities have risen, the sharpest increases were concentrated in sugar and vegetable oil.

Sugar prices, according to the index, are the highest they have been in over twenty years, following a smaller-than-expected crop in Brazil and flooding in Australia. Prices for the sweetener have been volatile this month, with many traders awaiting announcements from the Indian government on how much it will make available for export.

Poor Harvests and Limited Stocks

Key staples may yet see further price increases, with the FAO and others reporting bleak prospects for this year's crops in several large agricultural exporters. La Niña, a weather phenomenon originating in the Pacific Ocean, has given Argentina unusually dry weather, leading to smaller than usual outputs of soybeans and corn. The heavy rains in Australia have affected the wheat crop in addition to sugar. Dryness in the US is affecting corn and wheat production.

Even smaller producers are facing challenges at meeting the demands of domestic markets. Excessive rain interrupted the rice harvest in Madagascar, while drought hit farm production in Russia and Central America.

Global cereal production is projected to be lower in 2011 than the previous three years. Developing country producers are expected to make up some of the shortfall in developed countries. Rice, among cereals, has the best stock-to-use ratio - production is expected to be the highest since 2007. Although wheat stocks are higher than 2007 levels, the FAO projects that it is the cereal most likely to be affected by changes in production.

Inflation

The rise in food prices has contributed to inflationary pressures in some major economies. New Delhi and Beijing have moved to ease the pressure on price-sensitive

consumers by lowering import barriers on some goods while restricting exports of others.

Indian government reports show food inflation easing. However, soaring prices for some goods, such as onions, an important and politically-sensitive food, have led the government to clamp down on hoarders, ban exports and open its borders to Pakistani imports.

China is also struggling with growing demand for products such as vegetable oil. Although the Chinese government had been taking steps in 2010 to ward off inflation, by lowering transportation fees on the movement of food, it continues to struggle to keep prices in check.

Although food prices are a much smaller part of household spending in rich countries, the European Central Bank has also expressed concern over food-led inflation.

Debate

In response to the high prices, and related riots in places such as Algeria, Robert Zoellick, a former US trade representative and current president of the World Bank, has urged governments to prioritise tackling food security at the upcoming meeting in Washington of the Group of leading 20 economies. Zoellick wrote in the Financial Times arguing for the merits of free markets in ensuring food for everyone, calling on donor governments to rein in export restrictions on humanitarian grounds, provide better information on stocks and weather, and provide food to those most at risk.

Others, such as Duncan Green of Oxfam and Raj Patel of Food First, have stressed the unique ability of governments to stabilise prices, incentivise food production, and provide food safety nets. Green criticised Zoellick for failing to call for land reform in favour of the rural poor, increased support for agricultural extension services, and a reversal of government policies that benefit large farms at the expense of smaller ones. Patel argues that the Indian government should spend more to provide public safety nets, but is not doing so because of undue fears of inflation.

The current FAO warnings contrast starkly with its statements in 2010, when the organisation tried to soothe fears that a crisis was in the offing.

FAO officials such as Assistant-Director General Hafez Ghanem, have written about the need to conclude the Doha Round and to reform developed country agricultural policies. He argued that "agricultural subsidies in rich countries limit agricultural growth in developing countries," while export restrictions raised prices for the world's poorest people.

Rising prices will lead some producers to benefit and others to suffer due to the complex interplay between what farmers grow, buy and sell. Shortages of critical crops will continue to pose difficult decisions for policymakers.

India-UK to Enhance Bilateral Investments

The 7th meeting of the Indo-UK Joint Economic & Trade Committee (JETCO) took place on 19 January 2011. The Indian delegation was led by the Anand Sharma, Minister for Commerce and Industry and the UK delegation was led by Dr. Vincent Cable, Secretary of State for Business Innovation and Skills, UK.

The meeting saw both industry and Government come together and have healthy discussions in the four parallel sessions of the Joint Working Groups on the themes of Advanced Manufacturing and Engineering, Education and Skills Development, Investment and Innovation and Logistics. The outcomes of these deliberations were presented by the leaders of the different groups in the plenary session. Outcomes of the discussions in the British India Infrastructure Group (BIIG), which is a separate Working Group led by the Ministry of Finance were also taken onboard during the Plenary Session.

As regards Advanced Manufacturing and Engineering, both sides agreed to enhance bilateral investment flows in the identified sectors, promoting institutional collaborations between industry and universities for enhancement of competencies through capacity building and technology transfer.

In respect of Logistics both sides identified capacity building in supply chain and logistics as an important area of collaboration and agreed on the adoption of one cluster for the implementation of the safety quality parameters with regard to export.

In Education and Skills Development both sides agreed to encourage public private partnerships and the building of business arrange-

ments between UK and Indian skills providers.

On Innovation and Investment both sides agreed to facilitate implementation of innovation (products/ processes/ services) and create innovative business models based on the needs of both countries, innovation collaborations in the areas of healthcare, security, mobile communications etc were identified to assist Indian and UK companies leverage innovation to scale up and deliver quality services/solutions in the domestic markets.



Earlier, in a bilateral meeting between Mr. Sharma Minister and Dr Vincent Cable, both sides discussed issues of mutual cooperation, market access issues for both goods and services. Both the

Ministers reaffirmed their commitment to increasing FDI flows and ensuring a stable environment for investors. Both sides also agreed on the need for further improvement in the regulatory environment impacting trade and investment flows. Taking note of the progress made in the India – EU negotiations for a Broadbased Trade and Investment Agreement (BTIA) both sides looked forward to an early, successful and mutually beneficial conclusion to the negotiations.

Both sides reaffirmed their commitment to a multilateral trade agreement and expressed hope that the Doha Development Round come to an early and ambitious conclusion.

As part of the JETCO agreement, both sides agreed to hold a meeting of senior officials once in six months to facilitate implementation of the decisions of the JETCO and to review its progress. It was also agreed that the next meeting of the JETCO would take place after one year in the UK.

[Source: PIB Press Releases dated 19 Jan '11]

Beijing Fund for Wind Power is a Subsidy Says US

The US last month initiated dispute proceedings against China at the WTO, alleging that Beijing's special fund for wind power manufacturing is an illegal subsidy under international trade law.

Trade tensions between the two countries have heated up in recent months, as Washington's request for consultations, dated 22 December, represents the second time in less than four months that it has accused China of violating WTO rules. The Obama administration has also been increasingly concerned that US companies risk falling behind their Chinese counterparts in the area of clean energy.

Beijing insists its policies are both within the bounds of WTO rules and good for the environment. The Chinese commerce ministry said in a statement on its website that it "will conscientiously study the US request for consultations, and will deal with this in accordance with WTO dispute settlement rules."

The US claims the special Chinese government fund awarding grants to wind power makers is illegal under WTO rules because it seems to benefit manufacturers using parts made in China. Washington argues that Beijing's grants are inconsistent with WTO rules because they appear to award funds based on the use of domestic over imported goods, a violation of Article 3 of the SCM Agreement. The US has also taken issue with China's failure to notify the WTO of these measures. Moreover, the US alleges China has violated the commitments it made when acceding to the WTO by not making available translations of the domestic legislation regarding the grant program in English, French, or Spanish (the official languages of the WTO).

"Import substitution subsidies are particularly harmful and inherently trade distorting, which is why they are expressly prohibited under WTO rules, said Ron Kirk, the United States trade representative. "These subsidies effectively operate as a barrier to US exports to China. Opening markets by removing barriers to our exports is a core element of the president's strategy."

According to Kirk's office, total subsidies under the Chinese program, which began in 2008, could amount to several hundred million dollars. The case originated in Mr. Kirk's office in response to complaints by the United Steelworkers Union (USW). The USW complaint included allegations that China employs a wide range of policies to protect its domestic producers of wind and solar energy equipment, advanced lithium batteries and energy-efficient vehicles, among other products. The US trade office, however, has only filed complaints at the WTO with respect to wind power, and has yet to make a determination on the solar power aspects of the union's complaint.

Concor Shows Income Growth of 9.80% in 3Q Oct-Dec '10

Container Corporation of India Limited (CONCOR), a mini ratna public sector under-taking under Ministry of Railways, has come out with its quarter ended 31st December, 2010 financial results indicating a total turnaround of business which had gone through turbulent times during the past one and half years. The rail container operator has demonstrated once again that rail based logistics could be the mainstay of the logistic sector, which would propel the country towards greater industrial growth.

- The Operating revenue during third quarter

(October 2010 to December 2010) is Rs.97,113.37 lakhs which was Rs.88,445.57 lakhs during the same period of previous year. The operating Income during third quarter shows a rise of 9.80% amounting to Rs.8,667.81 lakhs.

- Other Income during the third quarter is Rs.4,786.54 lakhs which was Rs.3,815.02 lakhs, leading an increase of 25.47 %.

- Net Profit during the third quarter has increased from Rs.20,061.96 lakhs to Rs.22,848.30 lakhs showing a net increase of 13.89%.

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Dollar-Rupee rate at NSE Futures

Trade Date	Open Price	High Price	Low Price	Close Price	Daily Settlement Price	Open Interest	No. of Contracts	Value (Rs. lakhs)	RBI Reference rate
17-Jan-11	45.5375	45.7225	45.4975	45.6200	45.6200	723804	2475085	1129535.8	45.5900
21-Jan-11	45.7600	45.8250	45.6300	45.6825	45.6825	993887	2773721	1268371	45.7000
20-Jan-11	45.6750	45.7725	45.5500	45.5925	45.5925	808686	2559420	1168435	45.5800
19-Jan-11	45.4800	45.5500	45.3850	45.5300	45.5300	690617	2293049	1042526	45.3800
18-Jan-11	45.6375	45.6700	45.4950	45.5200	45.5200	665314	2245449	1023441	45.5300

[Source: NSE and RBI Website]

Subscription rate for the Weekly Index with World Trade Scanner

- Six months Rs. 375 US\$45
- 1 Year Rs. 750 US\$70
- 2 Years Rs. 1400 US\$140
- 3 Years Rs. 2100 US\$200

Procedure for Processing of Imported Raw Sugar by Job Workers

[Ref: M.F. (D.R.) Instruction F. No. 354/78/2009-TRU, dated 12-1-2010]

Subject: Procedure for processing of raw sugar into refined sugar by the job workers of Importers.

Full exemption from basic customs duty is available to raw sugar imported by sugar factories or refineries in terms of S.No. 38B of Notification No. 21/2002-Customs, dated 1-3-2002. Such imports are chargeable to additional duty of customs equivalent to Central Excise duty payable on sugar manufactured domestically. Exemption under this entry is also available to imports of raw sugar made by any person who produces a valid contract with a sugar factory or refinery for its refining subject to the fulfilment of certain conditions.

2. It has been brought to the notice of the Board that some importers of raw sugar are unable to move stocks to Uttar Pradesh and are facing difficulties in following the Cenvat credit procedure or in complying with the conditions of the notification after importation as they are not in a position to transport the sugar to their own factories or to factories/refineries with whom they had entered into refining contracts prior to import. They have, therefore, requested that they may be allowed to send the raw sugar to another factory/refinery who would carry out the process of refining on job work basis. The importers have expressed apprehensions that if raw sugar is processed in this manner the job worker may not be in a position to take input credit of the Additional duty of customs as the Bill of Entry would bear the name of the importer and not the job worker.

3. Rule 3 of the Cenvat Credit Rules, 2004 permits a manufacturer to take Cenvat credit on the input which are directly sent by his supplier to the job worker (for the manufacture of intermediate goods) following the procedure under Notification No. 214/86-C.E. if he receives the intermediate goods for further use in his factory. Further, Rule 4(6) provides that the Central Excise Officer may allow sending of inputs to a job worker from whose premises the final product manufactured by the job worker can be cleared subject to conditions as imposed by the said officer. Considering the special circumstances, especially the scarcity of sugar in the country and spiraling prices of the sugar, and keeping the aforesaid provisions in mind, the following special procedure is prescribed in terms of the powers available under Rule 31 of the Central Excise Rules, 2002:

(i) A sugar factory or refinery that has imported the raw sugar (principal manufacturer) under the exemption contained in Notification No. 21/2002-Customs, dated 1-3-2002 and is unable to move the imported raw sugar to its own premises, may apply to its jurisdictional Assistant Commissioner/Deputy Commissioner to permit him to -

(a) send the imported sugar directly from the port of importation to any other sugar factory(ies) or refinery(ies) for being processed into refined sugar on job work basis subject to proper

accountal.

(b) clear the refined sugar from the premises of the job-worker on the condition that he (i.e. the principal manufacturer) would pay the duty leviable on such refined sugar.

(ii) The application should contain the details of the Bill of Entry against which the import was made, the quantity imported, the name, address and registration number of the job-working sugar factory or refinery, the quantity of raw sugar to be sent to the job worker, and the likely quantity of refined sugar that may be produced. A copy of the job work agreement may also be furnished.

(iii) The jurisdictional Assistant Commissioner/Deputy Commissioner of Central Excise shall permit the principal manufacturer to transfer the imported stock to one or more job-workers without its receipt in the factory premises of the principal manufacturer. The imported stock would be allowed to be transported to the job worker's premises on as transport document/challan which would show the name and address of the job worker as well as the name of the importer and details of permission granted by the AC/DC. A copy of the permission granted by the jurisdictional Assistant Commissioner/Deputy Commissioner shall be forwarded to the jurisdictional AC/DC of the job worker also.

(iv) On receipt of the raw sugar in his factory, the job worker shall, within 48 hours, intimate the same to the jurisdictional Assistant/Deputy Commissioner of Central Excise who shall have the same verified and issue a certificate of receipt.

(v) Based on the said certificate, the cenvat credit in respect of said consignment may be taken by the principal manufacturer as he is required to discharge the duty liability on the final product i.e. refined sugar.

(vi) For the purpose of clearances from the job worker's premises, an excise invoice shall

be prepared by the principal manufacturer containing all the details like the quantity, duty payable etc. In addition, the invoice shall contain the reference number and date of the AC/DC's permission for clearance from the job-worker's premises. The Invoice shall be marked as "Clearance from job-worker's factory". The duplicate copy of the invoice shall be sent to the job worker's factory for accompanying the refined sugar.

(vii) The job-worker shall keep proper records to account for the entire quantity of raw sugar received from the principal manufacturer on grain-to-grain basis.

(viii) The duty liability on the refined sugar would rest with the principal manufacturer and it would be his responsibility to fully account for the imported stock and to pay duty on any shortages.

(ix) While granting permission, the AC/DC may also impose other conditions as prescribed for operation of legal provisions referred in para 3 to safeguard the revenue.

4. It has also been brought to the notice of the Board that a similar difficulty in the movement of imported stock may be faced by importers that avail of the exemption contained in entry 38B under condition 5A(b) of Notification No. 21/2002-Customs, dated 1-3-2002. In these cases, the importers are unable to move the stock, to the factories or refineries with whom they had a valid contract at the time of import. The bonds furnished to the customs authorities would also bear the name and address of the original contractor. Such importers may be allowed to substitute such contracts with fresh contracts with other sugar factories or refineries concluded after importation and/or clearance. They may also be permitted to tender fresh bonds or to endorse the original bond with the particulars of the new contractor. However, the other conditions of the exemption notification would continue to apply.

5. The special procedure specified in paras 3 and 4 above shall remain in force for refined sugar produced up to 30th June, 2010.

6. The receipt of this letter may kindly be acknowledged and any difficulty in the implementation of this procedure may be brought to the notice of the Board.

Dumping Investigation Initiated on Pentaerythritol from EU

[Ref: No.14/43/2010-DGAD dated 11th January 2011]

Subject: - Initiation of Anti Dumping Investigation concerning imports of "Pentaerythritol" originating in or Exported from European Union (excluding Sweden)

M/s Kanoria Chemicals & Industries Ltd. has filed an application before the Designated Authority (hereinafter referred to as the Authority) in accordance with the Customs Tariff Act, 1975 as amended from time to time (hereinafter referred to as the Act) and Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped articles and for Determination of injury) Rules, 1995 as amended from time to time (hereinafter referred to as the AD Rules) for initiation of Anti-Dumping Duty investigation concerning imports of "Pentaery-

thritol" (hereinafter also referred to as the subject goods) originating in or exported from European Union (excluding Sweden) (hereinafter also referred to as the subject country).

2. AND WHEREAS, the Authority finds that sufficient evidence of dumping of the subject goods originating in or exported from the subject countries, 'injury' to the domestic industry and causal link between the alleged dumping and 'injury' exist to justify initiation of an anti-dumping investigation; the Authority hereby initiates an investigation into the alleged dumping, and

consequent injury to the domestic industry in terms of the Rules 5 of the AD Rules, to determine the existence, degree and effect of any alleged dumping and to recommend the amount of antidumping duty, which if levied would be adequate to remove the 'injury' to the domestic industry.

Domestic Industry & 'Standing'

3. The Application has been filed by M/s Kanoria Chemicals & Industries Ltd. on behalf of the domestic industry. The production of M/s Kanoria Chemicals & Industries Ltd. accounts for a major proportion of the total domestic production of the like article and is more than 50% of Indian production of the like article. The application thus satisfies the requirements of Rule 2(b) and Rule 5(3) of the AD Rules. Further, M/s Kanoria Chemicals & Industries Ltd. is proposed to be treated as "domestic industry" within the meaning of Rule 2(b) of the AD Rules.

Product under consideration

4. The product under consideration in the present petition is "Pentaerythritol" (also referred to as subject goods hereinafter). Pentaerythritol is claimed to be an organic compound. The name "erythritol" is claimed to have been derived from "Pentaerythritol" which indicates presence of four hydroxyl groups, and the prefix "Penta" indicates that there are five carbon atoms in the molecule.

The applicant has stated that Pentaerythritol can be of technical grade or nitration grade. The principal difference in the two grades is claimed to be in purity, crystal size and uniformity of crystals. Both the grades are claimed to be produced out of the same process. It has been submitted that gradation comes into picture only after production and at the stage of analytical testing of the product. Pentaerythritol having purity above 98% and better crystal formation is stated to be used in the explosive industry and therefore, this grade has been designated as "Nitration Grade" in commercial parlance. However, Pentaerythritol considered as "Nitration Grade" can also be used for production of Alkyd Resins and other products (where the other grade "Technical Grade" Pentaerythritol is used). Production process, however, it is claimed, largely results in production of "Technical Grade".

The product is mostly used in the manufacture of Alkyd Resins, Resin Esters, Plasticizers, Printing inks, Synthetic rubber, Stabilizers for plastics, Modified drying oils, Detonators, Explosives, Pharmaceuticals, and Core oils and Synthetic lubricants, etc. The product falls under customs classification 29054200. Customs classifications are indicative only and in no way binding on the scope of these investigations.

Like Articles

5. The applicant has claimed that the subject goods, which are being dumped into India, are identical to the goods produced by the domestic industry. There are no differences either in the technical specifications, quality, functions or end-uses of the dumped imports and the domestically produced subject goods. The two are technically and commercially substitutable and hence should be treated as 'like article'

under the AD Rules.

Therefore, for the purpose of the present investigation, the subject goods produced by the applicant in India are being treated as 'Like Article' to the subject goods being imported from the subject country for the purpose of the present investigation.

Subject Countries

6. The present petition has been filed in respect of alleged dumping of the product under consideration from European Union (excluding Sweden).

Normal value

7. The applicant has submitted that all possible efforts were made to get evidence of the price at which the material is being sold in the domestic market of EU. However, applicant has not been able to get any evidence of actual domestic selling price in EU which can constitute accurate and adequate evidence for the present purpose. Petitioner has therefore determined normal value based on estimates of cost of production based on international raw material prices. It has submitted that determination of normal value based on estimates of cost of production would be reasonable and sufficient basis to determine whether or not the product is being exported at significantly dumping prices. Petitioner has considered international price of methanol, consumption norms of the industry, estimates of conversion costs on the basis of Indian experience, selling, general & administrative expenses and reasonable profit margin. For the purposes of initiation, the normal value claims have been moderated by resorting to the constructed method of determination of normal value for exporters/producers from European Union (excluding Sweden).

Export Price

8. The applicant has claimed export prices on the basis of data obtained from IBIS. Price adjustments have been allowed on account of Ocean Freight, Marine Insurance, Inland Freight and Port expenses to arrive at the net ex-factory export price.

Dumping Margin

9. Based on the normal value and export price, the applicant has determined dumping margin for the product. It is found that the normal value of the subject goods in the subject country is significantly higher than the net export prices, prima-facie, indicating that the subject goods originating in or exported from the subject country are being dumped, to justify initiation of an antidumping investigation.

Injury and Causal Link

10. The applicant has furnished evidence regarding the 'injury' having taken place as a result of the alleged dumping in the form of increased volume of dumped imports, price undercutting, price suppression and decline in profitability, return on capital employed and cash flow for the domestic industries. There is sufficient evidence of the 'injury' being suffered by the applicant caused by dumped imports from subject countries to justify initiation of an antidumping investigation.

Period of Investigation

11. The petitioner has proposed and taken April'09-June'10 (15 Months) as period of investigation. However, for analyzing injury Apr'06-Mar'07, Apr'07-Mar'08, Apr'08-Mar'09 and POI has been considered.

Submission of information

12. The known exporters in the subject country and their Government through their Embassy in India, importers and users in India known to be concerned and the domestic industry are being informed separately to enable them to file all information relevant in the form and manner prescribed. Any other interested party may also make its submissions relevant to the investigation within the time-limit set out below and write to:

The Designated Authority,
Directorate General of Anti-Dumping &
Allied Duties, Ministry of Commerce &
Industry,
Department of Commerce, Room No.243,
Udyog Bhawan, New Delhi -110107.

Time limit

13. Any information relating to this investigation should be sent in writing so as to reach the Authority at the above address not later than 40 days from the date of publication of this notification. If no information is received within the prescribed time limit or the information received is incomplete, the Authority may record their findings on the basis of the 'facts available' on record in accordance with the AD Rules.

Submission of Information on Non-Confidential basis

14. All interested parties shall provide a confidential and non-confidential summary in terms of Rule 7 (2) of the AD Rules for the confidential information provided as per Rule 7 (1) of the AD Rules. The non-confidential version or non-confidential summary of the confidential information should be in sufficient detail to provide a meaningful understanding of the information to the other interested parties. If in the opinion of the party providing information, such information is not susceptible to summary; a statement of reason thereof is required to be provided.

Notwithstanding anything contained in para above, if the Authority is satisfied that the request for confidentiality is not warranted or the supplier of the information is either unwilling to make the information public or to authorise its disclosure in a generalised or summary form, it may disregard such information.

Inspection of Public File

15. In terms of rule 6(7) any interested party may inspect the public file containing non-confidential versions of the evidence submitted by other interested parties.

Non-cooperation

16. In case any interested party refuses access to and otherwise does not provide necessary information within a reasonable period, or significantly impedes the investigation, the Authority may record its findings on the basis of the facts available to it and make such recommendations to the Central Governments as deemed fit.

SFIS for Earning in Current Year Only, Threshold Dropped to Rs 5 Lakhs

Subject: Served From India Scheme (SFIS), Review thereof

17-Ntfn(RE) In exercise of the powers
18.01.2011 conferred by Section 5 of the
(DGFT) Foreign Trade (Development &
Regulation) Act, 1992 (No.22
of 1992) as amended, read with Para 2.1 of the
Foreign Trade Policy, 2009-2014, the Central
Government hereby makes the following amend-
ments, effective from 1st January 2011, in the
Foreign Trade Policy 2009-14.

2. In the Para 3.12.2 of the Foreign Trade
Policy 2009-14 (Updated as on 23.8.2010) the
word 'All' and the phrase 'preceding financial
year /' are being deleted; while the phrase
'Appendix 10 of HBPv1' is being replaced by the
phrase 'Appendix 41 of HBPv1'. Appendix 41 of
HBPv1 is being notified today by Public Notice
No. 25 (RE2010)/2009-14 Dated 18th January
2011. The amended Para would read as under:

“Eligibility

3.12.2 Indian Service Providers of services
which are listed in Appendix 41 of HBP v1 and
who have free foreign exchange earning of at
least Rs. 10 Lakhs in current financial year will
be eligible for Duty Credit Scrip. For Individual
Indian Service Providers, minimum free foreign

exchange earnings would be Rs 5 Lakhs.”

3. In the **Para 3.12.4** of the Foreign Trade
Policy 2009-14 (Updated as on 23.8.2010) the
word 'All' is being replaced by the phrase 'Such
Eligible'. Eligibility would also be described. The
amended Para would read as under:

“Entitlement

3.12.4 Service Providers of services listed in
Appendix 41 of HBPv1 would alone be eligible.
Such eligible Service Providers will be entitled
to Duty Credit Scrip equivalent to 10% of free
foreign exchange earned during current financial
year.”

Effect of this Notification

Earlier the benefits under SFIS were available
to Services listed in Appendix 10 of HBPv1.
Henceforth the benefits under SFIS will be
available to Services listed in Appendix 41 of
HBPv1.

Earlier the Eligibility for SFIS was based on
Foreign Exchange earned in the current or
previous year. Henceforth the Eligibility for SFIS
will be based on Foreign Exchange earned in
the current year only.

No SFIS Benefits for Telecom and Air Services Sectors

Subject: Appendix 41 - List of Services eligible for benefits under Served From India Scheme (SFIS).

25-PN(RE) In exercise of the powers
18.01.2011 conferred under Paragraph 2.4
(DGFT) of the Foreign Trade Policy,
2009-14, the Handbook of
Procedures, Vol. 1 (HBPv1) is being modified to
incorporate a list of services which are eligible
to receive benefit under SFIS. This list would be
Appendix 41 of HBPv1 and is described in the
Annexure 1 to this Public Notice.

2. **Para 3.6.1** of the HBPv1 titled 'Ineligible
Remittances and Services for SFIS Scheme'
gives the categories which are not eligible for
this scheme. Para 3.6.1(g) of the HBPv1
(Updated as on 23.8.2010) relating to Telecom
Sector is deleted. The word 'Airlines,' appearing
in the Para 3.6.1(h) of the HBPv1 (Updated as

on 23.8.2010) is also deleted.

Effect of this Public Notice

Appendix 41 of HBPv1 provides the list of
services which will be entitled for SFIS benefits
on foreign exchange earned from 1.1.2011.
Services not covered in Appendix 41 of HBPv1
will not be eligible for SFIS benefits on foreign
exchange earned from 1.1.2011.

Since Telecommunication and Airline Ser-
vice Sectors are not listed in Appendix 41 of
HBPv1, references to these sectors are deleted
from the Para 3.6.1 of HBPv1.

These amendments are effective from 1st
January 2011.

Annexure 1 to the Public Notice 25(RE 2010)/2009-2014 dated 18th January 2011

Appendix 41

List of Services

For the purpose of Served from India Scheme

Sectors and Sub-Sectors

1. Business Services

- A. Professional services
 - a. Legal services
 - b. Accounting, auditing and bookkeep-
ing services
 - c. Taxation services
 - d. Architectural services
 - e. Engineering services
 - f. Integrated engineering services

- g. Urban planning and landscape archi-
tectural services
- h. Medical and dental services
- i. Veterinary services
- j. Services provided by midwives,
nurses, physiotherapists and para-
medical personnel
- B. Research and development services
 - a. R&D services on natural sciences
 - b. R&D services on social sciences and
humanities

- c. Interdisciplinary R&D services
- C. Rental/Leasing services without operators
 - a. Relating to ships
 - b. Relating to aircraft
 - c. Relating to other transport equipment
 - d. Relating to other machinery and equip-
ment
- D. Other business services
 - a. Advertising services
 - b. Market research and public opinion
polling services
 - c. Management consulting service
 - d. Services related to management con-
sulting
 - e. Technical testing and analysis ser-
vices
 - f. Services incidental to agricultural,
hunting and forestry
 - g. Services incidental to fishing
 - h. Services incidental to mining
 - i. Services incidental to manufacturing
 - j. Services incidental to energy distri-
bution
 - k. Placement and supply services of
personnel
 - l. Investigation and security
 - m. Related scientific and technical con-
sulting services
 - n. Maintenance and repair of equipment
(not including maritime vessels, air-
craft or other transport equipment)
 - o. Building- cleaning services
 - p. Photographic services
 - q. Packaging services
 - r. Printing, publishing
 - s. Convention services
2. **Communication Services**
 - A. Audiovisual services
 - a. Motion picture and video tape pro-
duction and distribution service
 - b. Motion picture projection service
 - c. Radio and television services
 - d. Radio and television transmission ser-
vices
 - e. Sound recording
3. **Construction and Related Engineering Services**
 - A. General Construction work for building
 - B. General Construction work for Civil Engi-
neering
 - C. Installation and assembly work
 - D. Building completion and finishing work
4. **Educational Services**
 - A. Primary education services
 - B. Secondary education services
 - C. Higher education services
 - D. Adult education
5. **Environmental Services**
 - A. Sewage services
 - B. Refuse disposal services
 - C. Sanitation and similar services
6. **Health-Related and Social Services**
 - A. Hospital services

- 7. Tourism and Travel-Related Services**
- Hotels and Restaurants (including catering)
 - Travel agencies and tour operators services
 - Tourist guides services
- 8. Recreational, Cultural and Sporting Services**
- Entertainment services (including theatre, live bands and circus services)
 - News agency services
 - Libraries, archives, museums and other cultural services
 - Sporting and other recreational services

- 9. Transport Services**
- Maritime Transport Services
 - Passenger transportation
 - Freight transportation
 - Rental of vessels with crew
 - Maintenance and repair of vessels
 - Pushing and towing services
 - Supporting services for maritime transport
 - Air transport services
 - Rental of aircraft with crew
 - Maintenance and repair of aircraft
 - Road Transport Services

- Passenger transportation
 - Freight transportation
 - Rental of Commercial vehicles with operator
 - Maintenance and repair of road transport equipment
 - Supporting services for road transport services
- D. Services Auxiliary To All Modes of Transport**
- Cargo-handling services
 - Storage and warehouse services
 - Freight transport agency services

Verification Mechanism of Reward Schemes (DFIA/EPCG)

[Ref: CBEC Instruction F.No. 609/119/2010-DBK dated 18th January 2011]

Sub: Need for detailed Verification Mechanism of scrips issued Reward Schemes and Monitoring of Export Obligations (EO) in respect of Advance Authorization/Duty Free Import Authorization (DFIA)/ Export Promotion Capital Goods (EPCG) Schemes with Shipping Bills.

The undersigned is directed to invite your attention to circular Nos. 26/2009-Cus. dt. 30.09.2009 and 5/2010-Cus. dt.16.03.2010 wherein instructions were issued regarding verification mechanism and monitoring of Export Obligation (EO) under duty exemption/reward schemes.

2. To recapitulate, para 2(e) of the Circular No. 5/2010 clarified that verification of genuineness of Duty Credit Scrips issued under Chapter 3 of the FTP should be carried out before allowing registration in terms of para 3.11.3 of the HBP Vol.1 (2009-14). Further, the Commissioner could cause random verification of the Shipping Bills based on which said Duty Credit Scrip had been issued.

3. As regards Export Obligation Discharge Certificate (EODC) issued by DGFT under EPCG Scheme, the Circular No 5/2010-Cus. dated 16.03.2010 provided that fulfillment of export obligation prescribed for the first Block which is atleast 50% of the overall export obligation, be verified in detail and if found satisfactory, the EODC issued by the Director General of Foreign Trade (DGFT) at the end of 2nd Block was to be accepted without further verification unless there was a specific intelligence suggesting the need for detailed verification.

4. As regards, Advance Authorization / DFIA Schemes, the circular stipulated that EODCs may be accepted and detailed verification conducted if there was a specific intelligence suggesting need for such detailed verification.

5. A review of the implementation of the said circular in the field formations was conducted. It was observed that detailed verification of reward scrips and the EODCs was being conducted inspite of the instructions contained in the Circular No.5/2010-Cus. dt.16.03.2010.

6. The issue was discussed in consultation with the field formations. It was pointed out that detailed verifications are being carried because of the RLA's endorsement on the EODCs that the Customs authorities should cause verifica-

tion of the Shipping Bills and other documents. It was also informed that detailed verification of EODCs issued against EPCG authorisations is carried out in cases where fulfillment of Export Obligation prescribed for the first block was not verified by the Customs and the exporter has submitted the final EODC.

7. The issue has been examined. It has been decided that:-

(i) The Circular No.5/2010-Cus. is to be implemented rigorously by all field formations. For past EPCG cases where the exporter had not come forward for verification after the 1st Block and has submitted the final EODC, the EODCs / Scrips issued by the DGFT should normally be accepted unless there is a reason for detailed verification; the AC / DC shall record the reasons in writing in file for such verification. However, random verification of at least 5% of EODCs issued in such past cases may be carried out.

(ii) In cases where Regional Licensing Authority has endorsed on the EODC that customs should verify the Shipping Bills and other documents, the field formations will continue to verify such EODCs till the issue is resolved in consultation with DGFT.

(iii) All the Commissioners may immediately formulate an action plan to monitor the Export Obligation in all cases,-

(a) where the Export Obligation Period (EOP) and the time prescribed for furnishing the EODC has expired but the exporter has not furnished the EODC; and

(b) for EPCG authorizations where the 1st block has expired and the time prescribed for furnishing evidence regarding the extent of block-wise EO fulfillment has expired but the exporter has not furnished the same.

If the EODCs / evidence regarding the extent of EO fulfillment are not furnished, timely action to safeguard revenue may be taken.

(iv) The Customs would strengthen its intel-

Remnant Samples for Testing in Customs Lab

The following Public Notice was issued by the Commissioner of Customs (Import) Jawaharlal Nehru Custom House on 19th January 2011

Subject: Procedure for drawal of samples and testing.

05-PN Attention of all the
19.01.2011 Importers Exporters/CHAs
and general trade is invited
to the Public Notice No.22/2009 dated
21.04.2009 on the above subject.

The following additions are being made in the said Public Notice at the end of para 5.6(ii):

"The customs laboratory shall handover only such remnant samples which are sufficient in quantity for re-testing purpose to the officer of Central Sample Cell, who can collect these at the time of handing over fresh samples to the laboratory.

The remnant samples shall be retained in the Central Sample Cell till disposal of the same as per Para 6 of the said Public Notice".

F.NO. S/22-GEN-116/2008 AM (IMP) JNCH

ligence machinery and check, in detail, at least 5% of the EODCs / installation of capital goods / availability of inputs imported duty free under the Advance Authorization. An institutional mechanism should be set up whereby the customs officials and the officials of the local RLA meet at least once every quarter, or as per mutually agreed period, to exchange intelligence, check misuse and pursue issues such as EO fulfillment status in cases where Export Obligation period has expired in that quarter/ previous quarter so that concerted action can be taken against the defaulters.

8. These instructions may be brought to the notice of all the concerned officers by issuing suitable Standing orders/instructions. Difficulties faced, if any, in implementation of these instructions may please be brought to the notice of the Board at an early date.

Receipt of these instructions may kindly be acknowledged.

DGFT Clarifications on EPCG Scheme

Subject: Clarifications on issues pertaining to EPCG Scheme raised in the Port Officers' Meeting held on 03.12.2010.

12-Pol.Cir Apropos the discussions in 'Port Officers'
17.01.2011 meeting held on 03.12.2010 wherein,
(DGFT) among others, a number of issues relating
to EPCG Scheme were raised by Regional Authorities.

The issues are clarified as under:

SNo.	Issues	Clarification
1.	What are the criteria adopted for issuance of 'No Objection Certificate' for conversion/disposal of vehicles imported against EPCG authorizations?	The vehicles imported against EPCG authorizations issued prior to 31.03.2007 can be allowed for conversion / disposal after issuance of EODC; completion of five years from date of import; and there is no DRI/CBI case against the subject authorization. The vehicles imported against EPCG Authorizations issued on or after 01.04.2007 can be allowed after fulfillment of export obligation, i.e. after complying with the 'Actual User Condition' as per Para 5.4 of FTP. However, the capital goods for which exemption has been granted from maintenance of annual average export obligation under Para 5.7.6 of HBP.Vol.I, can be allowed after fulfillment of export obligation and on completion of five years from the date of import of the said Capital Good.
2.	Whether 10% restriction is applicable on import of spares on 100% export obligation also?	Para 5.2 of FTP allows import of spares without limit of 10% subject to 100% export obligation.
3.	Whether EODC can be issued against an individual licence in case of pending investigation by CBI/DRI in respect of other licence (s) of the firm/company?	This depends on the gravity of the allegations. Therefore, decision in such cases should be taken by Head of Office, depending upon the merits of each case.
4.	Whether EODC can be issued in cases in which vehicles were not registered as tourist vehicle upto 31.08.2008 as per Policy Circular No. 7 dated 07.05.2008?	EODC can be issued without insisting for registration of such vehicles as tourist vehicles under the provisions of Circular No. 7 dated 07.05.2008, in such cases in which complete documents for fulfillment of export obligation were submitted on or before 30.06.2008 and in which the complete export obligation had been fulfilled but EODC could not be issued due to minor discrepancies or on technical grounds.
5.	Whether Soyabean Meal / Extraction can be treated as Agricultural Product for the purpose of Para 5.7.6 of HBP Vol.I regarding exemption from maintenance of annual average export obligation?	The processed foods cannot be treated as Agricultural Product.
6.	Whether Readymade garments made out of yarn supplied by EPCG licence holder can be accepted for fulfillment of EO against EPCG Authorization?	It cannot be accepted for EO fulfillment against the authorization obtained by the Yarn Supplier unless supplies are covered under Chapter 8 of FTP/HBP.Vol.I as the linkage of supplies to garment manufacturer cannot be established otherwise.
7.	Whether EPCG Authorizations can be issued for import of Crank Manual Bed and ICU?	EPCG authorization can be issued for import of Crank Manual Bed and ICU as the Scheme allows import of capital equipment for use by the service sectors including hospital services, as per Appendices 10A of HBP Vol.I.
8.	Whether maintenance of annual average export obligation is required to be maintained licensing year-wise or calendar year-wise?	Annual average export obligation is required to be maintained licensing year-wise.
9.	Whether pending nexus cases may be disposed of on the basis of Chartered Engineer Certificate?	Pending nexus cases may be decided with the help of Chartered Engineer Certificate as approved by EPCG Committee in its Meeting held on 03.11.2010.

2. This issues with the approval of DGFT.

Monitoring of Export Realizations under Drawback Scheme – BRC Module for Computerisation

[Ref: CBEC Instruction F.No. 609/119/2010-DBK dated 18th January 2011]

Sub: Progress in the implementation of the Bank Realization Certificate (BRC)Module.

I am directed to invite your attention to Board's circular No. 5/2009-Cus dated 02.02.2009 whereby the Bank Realization Certificate (BRC) module for monitoring export realizations against shipments made under the Drawback scheme was implemented. The circular required that the export realizations in respect of all drawback shipments made during 01.01.2004 to 31.12.2007 should be checked and for exports during the subsequent period such verification/checking should be done for drawback shipments every six months.

2. The Public Accounts Committee (PAC) has on more than one occasion expressed concerns about the lack of action being taken in the case of non-realization of foreign exchange in respect of consignments exported under the Drawback Scheme. Keeping in view the statutory requirement of monitoring realization of export proceeds and the concerns of PAC, a review of the implementation of the said circular was conducted by the Board.

3. It is desired that the aforesaid module should be implemented by all Custom Houses earnestly. Complete and effective implementation would mean that there should not remain any cases in the Custom Houses where the realization has become due but the exporter has not submitted BRC /negative statement and the SCN for such non submission has not been issued within a reasonable time. Thus, the work of feeding the details of BRCs/negative statements into the system and of issuing Show Cause Notices (SCNs) to exporters wherever they are not submitted and taking further action including adjudication of the cases for recovery of drawback has to be accomplished in a methodical and time bound manner.

4. It has been reported by some Custom Houses that in many cases, the show cause notices, which have been issued for non-submission of BRCs/negative statements, have returned undelivered as the recipient/address was non-existent. In this regard, it is desired that the Commissionerates should set up an institutional mechanism to liaise regularly with Regional Licensing Authorities (RLAs). The names of such exporters should be reported to the RLAs at regular intervals or during joint review meetings so that action can be taken against them and their IE Codes got cancelled for furnishing wrong addresses to DGFT / Customs. The Board may also be kept informed so that the matter can also be taken up with the DGFT.

5. These instructions may be brought to the notice of the officers by issuing suitable instructions for the guidance of the assessing officers. Difficulties faced, if any in implementation of the Instructions may please be brought to the notice of the Board at an early date.

6. Receipt of this Instruction may kindly be acknowledged.

Bank Guarantee (BG) under Export Promotion Schemes

Sub: Norms for Execution of Bank Guarantee in respect of Advance Authorization / Duty Free Import Authorization (DFIA) / Export Promotion Capital Goods (EPCG) Schemes.

06-CBEC The undersigned is directed to
18.01.2011 invite your attention to Circular
(DoR) No.58/2004-Cus. dt.
21.10.2004 on the above

subject as amended by Circular Nos.17/2009-Cus. dt. 25.5.2009 and 32/2009-Cus. dt. 25.11.2009 and to state that references have been received with reference to para 3.2(c) of the Circular No. 58/2004-Cus. dt.21.10.2004. Para 3.2(c) of the said Circular, inter alia, stipulates that exemption from Bank Guarantee contemplated therein will not be available in case the licence holder has been penalized under the provisions of Customs Act,1962, the Central Excise Act,1944, the Foreign Exchange Management Act (FEMA),1999 or the Foreign Trade (Development and Regulation) Act,1992 during the previous three Financial years.

2. It has been informed that many a time requests are received from importers for exemption from Bank Guarantee on the ground that penalty imposed on them was on account of offences which were technical in nature. It has been suggested that exemption from Bank Guarantee may not be denied in cases of technical offences.

3. The issue has been examined. It is noted that the Board has recently relaxed the criteria for accreditation of importers under the Accredited Clients Programme (ACP) vide circular No.29/2010-Cus. dt.20.8.2010. According to the said circular, the importer for availing the facility under ACP should not have any cases of Customs, Central Excise or Service Tax, as detailed below, booked against them, in the previous three financial years:

(a) Cases of duty evasion involving mis-declaration / mis-statement/collusion / willful suppression / fraudulent intent whether or not extended period for issue of Show Cause Notice (SCN) has been invoked.

(b) Cases of mis-declaration and/or clandestine/ unauthorized removal of excisable / import / export goods warranting confiscation of said goods.

(c) Cases of mis-declaration / mis-statement / collusion / willful suppression / fraudulent intent aimed at availing CENVAT credit, rebate, refund, drawback, benefits under export promotion/reward schemes.

(d) Cases wherein Customs/Excise duties and Service Tax has been collected but not deposited with the exchequer.

(e) Cases of non-registration with the Department with intent to evade payment of duty / tax.

4. It has been decided that the above criteria may be adopted and para 3.2(c) of Circular No. 58/2004-Cus. modified to this extent. Thus offences, other than those stipulated at para 3 above, would not result in denial of the benefit of Circular No.58/2004-Cus. In order to verify whether the Authorization holder meets the above criteria, he may be asked to furnish an affidavit stating whether any case(s) involving mis-declaration, suppression etc. as mentioned in para 3 above have been booked against him during the previous three Financial years under the provisions of the Custom Act,1962, Central Excise Act,1944, the Foreign Exchange Management Act (FEMA), 1999, the Foreign Trade (Development and Regulation) Act,1992 and the Service Tax (Finance Act,1994). In case the details reveal violation(s) of the type mentioned above under the provisions of the above mentioned Acts then the benefit of Circular No. 58/2004-Cus. will not be extended. The Commissioners shall ensure that some of the affidavits furnished are cross checked randomly with the field formations for their veracity.

5. These instructions may be brought to the notice of the trade / exporters by issuing suitable Trade / Public Notices. Suitable Standing orders/ instructions may be issued for the guidance of the assessing officers. Difficulties faced, if any, in implementation of the Circular may please be brought to the notice of the Board at an early date.

[F.No. 609/119/2010-DBK].

consignment of artware and handicrafts. Consignments not having such certificates are necessarily examined. Further, at some field formations certification by EPCH / Development Commissioner (Handicrafts) on invoices is not accepted. Certification only on the body of the shipping bill is insisted citing the Board circular No. 56/99-Cus dated 26.08.1999.

3. It has also been represented that lamps/ lanterns predominantly made of glass are not considered as handicrafts and exporters are not allowed to use the word 'handicraft' in the description while filing shipping bills for these items even when certificates of Development Commissioner (Handicrafts) certifying these goods as handicraft are submitted. As a result, exporters are deprived of the benefit of FPS which is available only on artware/handicrafts. Further, at some field formations, in case of artware or handicraft item made of more than one constituent material, drawback is either allowed on constituent materials separately or is allowed only on one of the constituent materials.

4. The matter has been examined. It is hereby clarified that certificate from EPCH/ Development Commissioner (Handicrafts) should not be asked for all consignments of Handicrafts/artware as a routine but only in cases of doubt. Certification of EPCH/ Development Commissioner (Handicrafts) on invoices may be accepted notwithstanding anything contained in the Board circular No. 56/ 99-Cus dated 26.08.1999. Certification on photographs may also be accepted and the exporter, if required, may use the certified photograph for subsequent export consignments of that product. Further, every consignment which does not have Development Commissioner (Handicrafts)/EPCH certificate, need not be examined. The Board's circular No.6/2002-Cus dated 23.01.2002 which prescribes examination norms for exports under drawback and other EP schemes should be applied to artware/handicraft consignments also. Normally, packages/shipsments selected by the EDI system for examination only should be examined unless there is some intelligence suggesting fraud/misuse. If there is a doubt on such examination about the goods being artware/ handicraft, certificate from Development Commissioner (Handicrafts)/ EPCH may be asked for. As clarified by the Board vide circular No. 3/2010-Cus dated 12.02.2010, certificates issued by EPCH/Development Commissioner (Handicrafts) should normally be accepted and a decision to reject them should be taken only with approval of the Commissioner and after discussions with the certificate issuing authority. Exports should not, in the mean time, be held up.

5. It is also advised that as clarified by the Board vide Circular No.3/2010-Cus and as provided in condition (3) of the Drawback Schedule Notification No.84/2010-Cus (N.T.) dated 17.09.2010, alignment of Drawback Schedule with the customs tariff is not applicable to artware / handicraft items. If the export items such as lamps/lanterns are artware/ handicraft items, they should be classified as artware/ handicrafts in the specific headings provided for

Handicrafts Clarification – EPCH Certification should be the Exception

Subject: Export of handicraft and artware items under Drawback Scheme.

07-CBEC I am directed to invite your
18.01.2011 attention to the Board circular
(DoR) No.03/2010-Cus dated
12.02.2010 regarding

classification of handicraft and artware items in the Drawback Schedule. The circular clarified that the assessing authorities should normally accept certificates issued by the Development Commissioner (Handicrafts) / EPCH certifying the goods as artware/ handicrafts. A decision to reject a certificate issued by the Development Commissioner (Handicrafts)/ EPCH should be taken only with approval of the Commissioner of Customs / Central Excise and after discussions with the certificate issuing authority. Exports should not, in the mean time, be held up. The

circular also clarified that consignments of artware and handicrafts should be classified in the Drawback Schedule in accordance with condition (3) of the Drawback Schedule which provides that all artware or handicraft items shall be classified under the heading of artware or handicrafts (of constituent material) as mentioned in the relevant chapters of the Drawback Schedule irrespective of their classification under the HSN.

2. It has been reported by Moradabad Handicrafts Exporters Association and Export Promotion Council for handicrafts (EPCH) that following issue of this circular, certificate from EPCH / Development Commissioner (Handicrafts) is being asked for each and every

artware/handicraft items of iron, glass, brass, iron and steel etc. in various chapters of the Drawback Schedule irrespective of their classification in the Customs Tariff / HSN and irrespective of whether there are other headings, covering those products more specifically, in the Drawback Schedule elsewhere. Further, as clarified by the Board vide circular No. 3/2010-Cus dated 12.02.2010, artware or handicraft article made of more than one constituent material should be classified as if it is made of that constituent material which predominates in it by weight. Once classification of such article in a heading/sub- heading of the drawback

schedule has been determined, then the drawback rate and cap prescribed against that heading/sub-heading should be applied to the whole article irrespective of the value or weight of different constituents.

6. A suitable public notice for information of the Trade and Standing Order for guidance of the assessing officers and for strict adherence may be issued. Difficulties faced, if any, in implementation of the circular may please be brought to the notice of the Board at an early date.

[F.No. 609/119/2010-DBK].

Service Tax Exemption for Janata Personal Accident Policy

Subject: - Service tax exemption for Janata Personal Accident Policy.

133-ST 18.01.2011 (DoR) A clarification has been sought as to the scope and meaning of the description namely 'Janata Personal Accident Policy (JPAP)' appearing in the Notification No. 3/1994-ST dated 30.06.1994.

2. The issue has been examined. The representation seeking clarification arises in the context of customized group insurance policy schemes known as JPAP, floated by various insurance companies as specified by state governments, to extend risk cover to certain specified target populations, under varying terms of insurance. Generally, a standard JPAP is an individual oriented policy with a fixed 'sum assured'. The sum assured in these JPAP policies is often as low as Rs. 25, 000/-, so that even people without regular income can afford to purchase a risk cover for themselves. For the insurers, JPAP offers a vehicle to fulfill the 'rural or social sector' obligation prescribed by the Insurance Regulatory Development Authority (IRDA). Since a description of JPAP Policy is not available in the relevant notification, it is clarified that customized group JPAP insurance schemes floated by various insurance companies as per the specifications of state governments concerned, to extend risk cover to target populations, and to fulfill the prescribed 'rural or social sector' obligation, are covered by the subject service tax exemption.

3. Trade Notice/Public Notice may be issued to the field formations accordingly.

F.No.332/36/2010-TRU

Follow up Action for Non Submission of Returns

[Ref: CBEC Instruction F.No.267/117/2010-CX8 dated 14th January 2011]

Subject: Enforcement of penal provisions for non-submission of returns.

Under Central Excise Law, the assessee is required to file different categories of returns depending on its applicability to them. Some of them are monthly viz. ER-1, ER-2 and ER-6, some are quarterly viz. ER-3 and some others are yearly viz. ER-4, ER-5 and ER-7. Central Excise Law envisages self-assessment of duty by the assessee and filing of the prescribed returns periodically, so that department is kept informed about the assessment and duty payment by the assessee. Fundamental ingredient of this trust based scheme, is the regular filing of returns by the assessee. These returns enable the department to verify the duty payment, cenvat credit taken and other such parameters related to assessment.

2. It has been brought to the notice of the Board, that many assessees are not filing the returns at all and some others are submitting the same after long delays. This problem has been found to be more pronounced in the case of specialized returns like ER-5, ER-6 and ER-7. It has also been brought to the notice of Board

that the field formations do not identify the defaulters and take necessary follow up action to ensure submission of these returns.

2.1 It is stated that scrutiny of returns is the essential and basic job of the Central Excise Ranges in the field formations. Scrutiny includes identifying the assessees who have not submitted the prescribed returns, and taking follow-up action to ensure that these returns are filed at prescribed periodicity. In this regards, it is also pointed out that penalty under Rule 27 of Central Excise Rules, 2002 and Rule 15A of CENVAT Credit Rules, 2004 can be invoked against such errant assessees.

3. In view of above, the Board directs that immediate action may be taken by the jurisdictional Commissioners to institute a mechanism to identify such defaulters, and ensure that follow-up action including invoking penalty under the provisions of Central Excise law are taken against them. The jurisdictional Chief Commissioners shall also monitor the proper working of this mechanism every quarter.

Factory Stuffing Permission for Exports

The following Public Notice was issued by the Commissioner of Customs (Export) Jawaharlal Nehru Customs House on 5th January 2011

Sub: Amendment to Public Notice No. 100/2010 dated 07.10.2010 and Public Notice No. 23/2010 dated 26.02.2010 in respect of Procedure for granting Factory Stuffing Permission.

02-PN 05.01.2011 Attention of all the exporters, trade and industry, Custom House Agents and all

concerned is invited to Annexure-A of the Public Notice No.100/2010 dated 07.10.2010 and 23/2010 dated 26.02.2010. It has been reported by the Staff working in Docks (X) that the Instructions to the Factory Stuffing Supervising Officers of Central Excise mentioned in the Annexure-A of the above said Public Notices are not being strictly followed by the Central Excise Supervising Staff, leading to delay in export clearances or accepting the non adherence of instructions.

2. The matter has been examined. Accordingly the Instructions No.(iii), (v), (ix) and (xiii) of Annexure-A to the Factory Supervising Officers

of Central Excise have been modified as under so as to replace by following:-

"(iii) Each page of Invoice and packing list should also be authenticated by way of signature by the Central Excise officers on the obverse of such documents.

v) In case exporter is covered by categories stipulated P.N No 22/96 dated 01.02.96 of Mumbai Customs House, the in-house test/analysis report of exporter duly certified by Jurisdictional Central Excise Officer must be enclosed with examination report. Representative sealed sample in duplicate must however be forwarded to A/C Export, invariably for future reference/record. In case of non receipt of these documents, the shipping bill may be assessed

provisionally and shall be finalized only on production of test/analysis report duly authenticated by the Central Excise Officers confirming that it belongs to the goods exported.

ix) Whenever the goods are exported under Advance License/DEEC scheme, Chartered Engineer's Certificate is to be verified to the effect that the goods under Exports are manufactured out of exempt materials as per SION norms. If this instruction is not followed properly, assessment will be made provisionally.

xii) Deleted."

3. Public Notice No. 100/2010 dated 07.10.2010 and Public Notice No.23/2010 dated 26.02.2010 stands modified to the above extent, all the other conditions remaining the same.

4. Difficulties faced, if any, in following the above procedure, should be brought to the notice of Dy./Asst. Commissioner of Customs, FSP who will take appropriate decision in the matter on a case to case basis.

F.No.S/6-Misc-02/2007 FSP EXP JNCH

Improve Data Quality or Face Withdrawal of Self Clearance Says JNPT Commissioner

The following Public Notice was issued by the Commissioner of Customs (Import) Jawaharlal Nehru Customs House on 12th January 2011

Subject: Data quality of information furnished by importers and exporters.

03-PN
12.01.2011 The importance of data quality is not only in levying correct duty on imports or extending appropriate incentives on exports, but also for the purposes of ensuring uniformity of assessment practices, compliance with Allied Acts and correct policy formulation. Needless to mention, poor data quality leads to bad and unethical trade practices which is detrimental to all stakeholders including importers and department and country's economy in general.

2. Attention is invited to Public Notices No. 42/2010, 81/2010, 124/2010 and 127/2010 issued by JNCH on above mentioned subject. These Public Notices prescribe that full and correct information concerning the goods being imported/exported such as description, brand, model, grade, specification etc, must be filled in appropriate columns of Bill of Entry/Shipping Bills.

3. For stakeholders' education, Interactive sessions were conducted in Conference Hall of JNCH in April, 2010 and in various places across Mumbai in Dec., 2010 and Jan., 2011 for educating the Custom House Agents and members of the trade about the benefits of good

data quality and legal requirements thereof. Consequent to these initiatives, certain improvement in the data quality has also been noticed.

4. It is also noticed that many importers/exporters are filing the Bills of Entry/ Shipping Bills in 'self' i.e. clearing in their own name. To educate this section of the trade and to apprise them the benefits of good data quality, an interactive-cum-training session has been arranged as per venue, date and timings below:

Date	Venue and time
1.2.2010	7 th Floor Conference Hall, JNCH

All importers/exporters filing bills of entry/ shipping bills under self clearance are requested to depute their representatives especially those who are filing documents with Customs, to attend this session without fail. In case they do not attend this session and deficiencies in data submission are noticed in their documents, the permission to operate under self-clearance shall be withdrawn.

5. This issues with the approval of the Chief Commissioner, JNCH.

F.NO. S/22-GEN-297/2010 AM (IMP) JNCH

Roasted Gram Export Covered in Ban

The following Standing Order was issued by the Commissioner of Customs (Export) Jawaharlal Nehru Customs House on 18th January 2011

Subject: Prohibition on export of pulses including roasted gram upto 31.03.2011 by DGFT.

05-SO
18.01.2011 Attention of all concerned Trade & staff is invited to DGFT's letter dated 16/12/2010 issued from F.No.01/91/180/1237/AM11/EC/4688, New Delhi and Notification No. 35/2009-2014 dated 30/03/2010 issued by the Ministry of Commerce and Industry, Department of Commerce, New Delhi wherein it has been decided to extend the period of validity of prohibition on export of pulses (except Kabuli Chana).

2. DGFT had extended the period of prohibition of export of pulses upto 31.03.2011.

3. Further DGFT had also clarified that export of roasted gram are also banned for export.

Further kind attention is also invited to Para 2 of DGFT letter which reads as follows:

"It is clarified that the item roasted gram is covered under the purview of ban on export of pulses and hence cannot be allowed for export."

4. In view of the above, all the staff posted in the Docks are hereby directed to keep a vigil on all consignment of export of Pulses (except Kabuli Chana) arrived at CFS's for export for immediate compliance.

5. Should there be any difficulty in implementing of this Standing Order, the same shall be brought to the notice of the undersigned.

F.NO.S/12-Gen-161/2011 AM(X)

Manual Noting Across Categories Allowed with Approval of Jt Commissioner

The following Public Notice was issued by the Commissioner of Customs (Export) Jawaharlal Nehru Customs House on 4th January 2011

Subject: Processing of Shipping Bills in manual mode at JNCH.

01-PN
04.01.2011 Attention of all exporters, Customs House Agents and members of Trade and all other concerned is invited to Public Notice No. 06/2009 dated 05.02.09 wherein the following categories of export was allowed under shipping bills in manual mode with approval of the

Additional / Joint Commissioner :-

- Ship Stores
- Coastal Movement
- Baggage
- Carnet
- Re-export under Section 74
- Re-export under Section 69

Due to increase in traffic at JNPT, the num-

ber of shipping bills filed under manual mode has increased significantly at JNCH. As a result the exporter/CHA has to visit Custom House frequently resulting in increased dwelling time.

2. To mitigate the difficulties faced by the trade and as a facilitation measure the present system of permitting filing of shipping bill under manual mode has been reviewed. It has now been decided that henceforth, DC/AC (Docks) shall permit manual noting of Shipping Bills for the export of above mentioned categories of cargo.

3. However, in genuine cases, which are not covered by the above categories, the manual noting of such S/bills would only be allowed with prior approval of Additional / Joint Commissioner in-charge of Docks.

4. Any difficulty, if faced, in the implementation of this Public Notice may be brought to the notice of the undersigned.

F.No.S/12-Gen-42/08 AM(X)

Visiting Hours of 12 to 1 and 3:30 to 5 Notified into JNCH Customs

The following Public Notice was issued by the Commissioner of Customs (Import) Jawaharlal Nehru Customs House on 19th January 2011

Sub: Notifying visiting Hours into JNCH Customs.

04-PN
19.01.2011 Attention is invited of all Trade/Importers/Exporters/ CHAs and their employees on the above mentioned subject.

With a view to facilitate faster clearances of the documents/consignments and to provide sufficient time to the officers to attend to the official work, it has been decided that the time for Trade/Importers/Exporters/CHAs and their employees to meet the Deputy/Assistant Commissioners and Appraising Officers/ Superintendents in JNCH in connection with their day to day work in the Import Commissionerate shall be as follows :

VISITING HOURS: From 12.00 p.m. to 1.00 p.m.
From 03.30 p.m. to 5.00 p.m.

All Importers/Exporters/CHAs/Trade and their authorized employees are requested to strictly adhere to the prescribed time limit.

F.NO. S/22-GEN- 10 /2011 AM (IMP) JNCH

Reduction of Govt Litigations

The following Standing Order was issued by the Commissioner of Customs (Export) Jawaharlal Nehru Customs House on 24th December 2010

Subject: Reduction of Government litigations – providing monetary limits or filing appeals by the Department before CESTAT and High Courts

02-SO
24.12.2010 Attention of all the staff and officers is hereby drawn to the Board's. F. No. 390/Misc./163 2010-JC dtd. 20th October, 2010, inter-alia, prescribing the guidelines in respect of Reduction of Government litigations – providing monetary limits for filing appeals by the Department before CESTAT and High Courts.

The National Litigation Policy formulated by the Government of India aims to reduce Gov-

Tariff Value on Brass Scrap and Poppy Seeds Down by US\$96/MT and US\$ 63/MT

01-Cus(NT) In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Board, being satisfied that it is necessary and expedient so to do, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Cus (N. T.), dated, the 3rd August 2001, namely: -

In the said notification, for the Table, the following Table shall be substituted namely:-

Table

SNo.	Chapter/ heading/ sub-heading/ tariff item	Description of goods	Tariff value US \$ (Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	447 (i.e. no change)
2	1511 90 10	RBD Palm Oil	476 (i.e. no change)
3	1511 90 90	Others – Palm Oil	462 (i.e. no change)
4	1511 10 00	Crude Palmolein	481 (i.e. no change)
5	1511 90 20	RBD Palmolein	484 (i.e. no change)
6	1511 90 90	Others – Palmolein	483 (i.e. no change)
7	1507 10 00	Crude Soyabean Oil	580 (i.e. no change)
8	7404 00 22	Brass Scrap (all grades)	4224
9	1207 91 00	Poppy seeds	3382

[F. No. 467/4/2010-Cus.V]

ernment litigation so that the Government ceases to be a compulsive litigant. The purpose underlying this Policy is to ensure that valuable time of the Courts is spent in resolving pending cases and in bringing down the average pendency time in the Courts. To achieve this, the government should become an "efficient" and "responsible" litigant.

Accordingly, the Policy lays down, inter-alia, that in Revenue matters appeal shall not be filed if the amount involved is not very high and is less than the monetary limit fixed by the Revenue authorities. It also states that appeals shall not be filed if the matter is covered by a series of judgments of the Tribunal and the High Courts which have held the field and have not been challenged in the Supreme Court. The Policy also lays down that no appeal shall be filed where the assessee has acted in accordance with the long standing practice and also merely because of change of opinion on the part of the jurisdictional officers.

The Hon'ble Bombay High Court in its order dtd.21.06.2010 in the case of CCE Vs Techno Economic Services Pvt. Ltd. [2010(255)ELT 526(Bombay)] had desired that CBEC consider issuing circular, on the lines of circulars issued by the CBDT, so as to reduce litigations arising out of indirect tax litigations.

In respect of appeals filed in the Supreme Court, the proposals are examined by the Board before filing. The Civil Appeals on matters relating

Customs Valuation Exchange Rates

January 2010	Imports	Exports	
Schedule I			
1 Australian Dollar	46.20	44.80	
2 Canadian Dollar	45.50	44.25	
3 Danish Kroner	8.15	7.90	
4 EURO	60.65	59.00	
5 Hong Kong Dollar	5.85	5.75	
6 Norwegian Kroner	7.80	7.50	
7 Pound Sterling	70.80	68.95	
8 Swedish Kroner	6.75	6.55	
9 Swiss Franc	47.90	46.55	
10 Singapore Dollar	35.30	34.30	
11 U.S. Dollar	45.60	44.70	
Schedule II			
1 Japanese Yen	55.55	53.90	

Rate of exchange of one unit of foreign currency equipment to Indian Rupees

Rate of exchange of 100 units of foreign currency equivalent to Indian rupees

(Source: Customs Notification 102(NT)/29.12.2010)

Commodity Spot Prices in India – 19-22 January 2011

These commodity prices are taken from Multi Commodity Exchange of India (Mumbai) at 6 pm every day.

(Rs.)					
Commodity	Unit	Market	19-Jan	21-Jan	22-Jan
CER (Carbon Trading)	1 MT	Mumbai	690	687	691
Chana	100 KGS	Delhi	2550	2660	2725
Masur	100 KGS	Indore	3545	3623	3650
Potato	100 KGS	Agra	NA	NA	NA
Potato TKR	100 KGS	Tarkeshwar	NA	NA	NA
Arecanut	100 KGS	Mangalore	NA	NA	NA
Cashewkern	1 KGS	Quilon	NA	NA	NA
Cardamom	1 KGS	Vandanmedu	1413.8	1406.2	1395.2
Coffee ROB	100 KGS	Kushalnagar	NA	NA	NA
Jeera	100 KGS	Unjha	NA	NA	NA
Pepper	100 KGS	Kochi	NA	NA	NA
Red Chili	100 KGS	Guntur	NA	NA	NA
Turmeric	100 KGS	Nzmbad	15350	15038	15038
Guar Gum	100 KGS	Jodhpur	NA	NA	NA
Maize	100 KGS	Nzmbad	1038.5	1035	1034.5
wheat	100 KGS	Delhi	1380	1348	1347.7
Mentha Oil	1 KGS	Chandausi	1283.8	1271.7	1280.5
Cotton Seed	100 KGS	Akola	NA	NA	NA
Castorsd RJK	100 KGS	Rajkot	4613	4643.5	4644
Guar Seed	100 KGS	Bikaner	2575	2680	2730
Soya Bean	100 KGS	Indore	2415	2447	2450
Mustrdsd JPR	20 KGS	Jaipur	579.25	578.3	580
Sesame Seed	100 KGS	Rajkot	5344	5413	5420
Coconut Oil Cake	100 KGS	Kochi	NA	NA	NA
RCBR Oil Cake	1 MT	Raipur	NA	NA	NA
Kapaskhali	50 KGS	Akola	1148.7	1146.7	1143.7
Coconut Oil	100 KGS	Kochi	9412	9360	9360
Refsoy Oil	10 KGS	Indore	640.45	648.05	649.8
CPO	10 KGS	Kandla	548.5	557.2	559.2
Mustard Oil	10 KGS	Jaipur	614	620.9	626.2
Gnutoilexp	10 KGS	Rajkot	760	757.2	757.6
Castor Oil	10 KGS	Kandla	NA	NA	NA
Crude Oil	1 BBL	Mumbai	4161	4084	4072
Furnace Oil	1000 KGS	Mumbai	NA	NA	NA
Sourcrd Oil	1 BBL	Mumbai	NA	NA	NA
Brent Crude	1 BBL	Mumbai	4453	4402	4460
Gur	40 KGS	Muzngr	NA	NA	NA
Sugars	100 KGS	Kolhapur	2747	2729	NA
Sugarm	100 KGS	Delhi	2958	2940	2952
Natural Gas	1 mmBtu	Hazirabad	201.5	214	216.4
Rubber	100 KGS	Kochi	22879	23427	23425
Cotton Long	1 Candy	Kadi	NA	NA	NA
Cotton Med	1 Maund	Sriganganagar	NA	NA	NA
Jute	100 KGS	Kolkata	3530	3555.9	3562
Gold	10 GRMS	Ahmd	20330	20050	20052
Gold Guinea	8 GRMS	Ahmd	16329	16104	16106
Silver	1 KGS	Ahmd	44625	42300	42635
Sponge Iron	1 MT	Raipur	NA	NA	NA
Steel Flat	1000 KGS	Mumbai	NA	NA	NA
Steel Long	1 MT	Gobindgarh	30500	30600	30250
Copper	1 KGS	Mumbai	444.45	429.3	434.15
Nickel	1 KGS	Mumbai	1188.1	1178.7	1182.5
Aluminium	1 KGS	Mumbai	110.45	109.4	109.2
Lead	1 KGS	Mumbai	120.65	112.5	116.5
Zinc	1 KGS	Mumbai	110.35	106.3	106.95
Tin	1 KGS	Mumbai	1232.25	1245.5	1265.5

(Source: MCX Spot Prices)

to valuation and classification are filed under Section 35L(b) of the Central Excise Act, 1944 and Section 130E(b) of the Customs Act, 1962. Such appeals are being filed after careful scrutiny by the Board and while examining, the amount involved is kept in mind. On all issues other than those relating to valuation and classification, SLPs are filed by the Board after obtaining the opinion of the Law Officer from the Ministry of Law. However, it may be mentioned that Board had issued instruction vide DO F.No. 390/170/92-JC dtd. 13.01.1993 as modified by D.O. of even number dtd.27.10.1993 advising the field formations that, appeals should not be filed in the Supreme Court in cases where the duty involved is Rs. 5 lakhs or less. The said instruction was issued in the light of observation of the Supreme Court as conveyed by the then Attorney General and was reiterated vide various circulars issued by the Board from time to time. It is therefore, desired that the above instruction must be kept in mind while sending proposals to the Board for filing civil appeal or SLP in the Supreme Court.

The Board has decided that appeals in the

Tribunal shall not be filed where the duty involved or the total revenue including fine and penalty is Rs.1 lakh and below. Similarly in the case of High Courts appeals should not be filed in cases where the duty involved or total revenue including fine or penalty is Rs. 2 lakhs and below. While deciding the thresholds mentioned above, the duty involved shall be the decisive element. For example, in a case involving duty of Rs.1 lakh with mandatory penalty of Rs. 1 lakh besides any other penalty imposed under the relevant provisions of Law, no appeal shall henceforth be filed in the Tribunal as the duty involved is within the monetary limit of Rs.1 lakh. Similarly, if the duty involved in a case is Rs. 2 lakhs with equal mandatory penalty and any other penalty imposed under the Law in force at the relevant time, no appeal shall be filed before the High Court.

Adverse judgments relating to the following should be contested irrespective of the amount involved :

a) Where the constitutional validity of the provisions of an Act or Rule is under challenge.

b) Where notification/instruction/order or Circular has been held illegal or ultra vires.

c) Where audit objection on the issue involved in a case has been accepted by the Department.

It may also be noted that, wherever it is decided not to file appeal in pursuance of these instructions, which are aimed solely at reducing Government litigation, such cases shall not have any precedent value. In such cases, Commissioners should specifically record that "even though the decision is not acceptable, appeal is not being filed as the amount involved is less than the monetary limit prescribed by the Board." Further, in such cases, there will be no presumption that Department has acquiesced in the decision on the disputed issues in the case of same assessee or in case of any other assesses, if the amount involved exceeds the monetary limits. Thus, in case any prior order is being cited on facts and law, it must be checked whether such order(s) were accepted only on account of the monetary limit before following them in the name of judicial discipline.

In respect of an order where it is decided not to file appeal in pursuance of these instruction, a data base needs to be created so that all the Commissionerates are made aware of the orders that are accepted solely on the ground that the revenue involved is below the threshold prescribed herein and which should not be taken as having precedent value. The details of such orders in respect of CESTAT and the High Courts is required to be furnished by the Zonal Chief Commissioners in proforma enclosed (Annexure III E and Annexure III F) which would form part of the Monthly Technical Report being sent to the Directorate of Legal Affairs for posting on the departmental website. These Annexures III E and III F should be sent to the Directorate of Legal Affairs by e-mail also to mailto:dia-rev@nic.in. Therefore, all the adjudication authorities within the Mumbai – II Zone shall send the details of all such cases in Annexures III E and III F to the Adjudication Cell of the Imports/ Exports Commissionerate who in turn compile the information and send the same to the Office of Chief Commissioner of Customs, Mumbai – II Zone by 5th day of the succeeding month for onward transmission to the Directorate of Legal.

The above instruction of the Board must be adhered to strictly for all appeals filed on or after 01.11.2010. The instruction issued vide F.No. 275/55/CX - 8A dtd.10.11.2008 is hereby rescinded.

F.No. S/26-Misc.-100/2010-Legal.

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CONCOR is also planning to invest in logistics parks to effectively exploit recent Indian Railway policy announcement granting entry to private operators in bulk movement and bulk handling. Buoyed by the increasing trend in revenues, CONCOR Board has announced an interim dividend of 75% (Rs.7.50 per share of face value Rs.10) to its shareholders amounting to Rs.9,748.71 lakhs which is the highest interim dividend announced so far.

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