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DIN:

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Subject: Clarifications on the applicability of concessional duty under IGCR Rules, 2022 in certain instances- reg.

Attention of the Units registered under the IGCR and Export Oriented Units (EOUs) under the jurisdiction of this Commissionerate and all concerned stakeholders is invited to Notification No. 74/2022-Customs (N.T.) dated 09.09.2022, Circular No. 18/2022-Customs dated 10.09.2022 regarding Customs (Import of Goods at Concessional Rate of Duty) Rules, 2022 as amended and Circular No. 26/2024-Customs dated 21.11.2024 issued by the Central Board of Indirect Taxes & Customs (CBIC).

2. Representations have been received in the Board regarding the issues related to the applicability of concessional duty under IGCR Rules, 2022 for MOOWR Scheme. The issues have been examined and the same are clarified as below:

Simultaneous availment of IGCR along with MOOWR:

3.1 Doubts have been raised on the availment of IGCR benefit for the warehoused goods taken for manufacturing simultaneously with the duty deferment under MOOWR and being cleared to DTA or removed to SEZ or to another MOOWR unit.

3.2 In this regard, this aspect has already been clarified under Question 17 of FAQs^[1] on MOOWR which is reproduced as follows:

"The eligibility to export benefits under FTP or IGCR would depend upon the respective scheme. If the scheme allows, units operating under Section 65 has no impact on the eligibility. In other words, a unit operating under Section 65 can avail any other benefit, if the scheme allows."

3.3 It is once again re-iterated that, the MOOWR unit may avail IGCR exemption along with duty deferment under MOOWR simultaneously, provided that the importer undertakes to comply with the additional conditions prescribed in the Concessional Notification and IGCR Rules therein including time-limit etc., in addition to MOOWR stipulations for those goods while supplying goods from its premises.

Applicability of IGCR benefit in certain cases:

4.1 Doubt has been raised about the availability of IGCR benefit for the MOOWR unit involving in import certain goods specified in the notification for value-addition by way of manufacturing under MOOWR and further supplies the value-added goods to the final manufacturer of cellular mobile phones. This doubt has arisen especially in reference to the Notification No. 57/2017-Cus dated 30.06.2017, as amended wherein, at a few