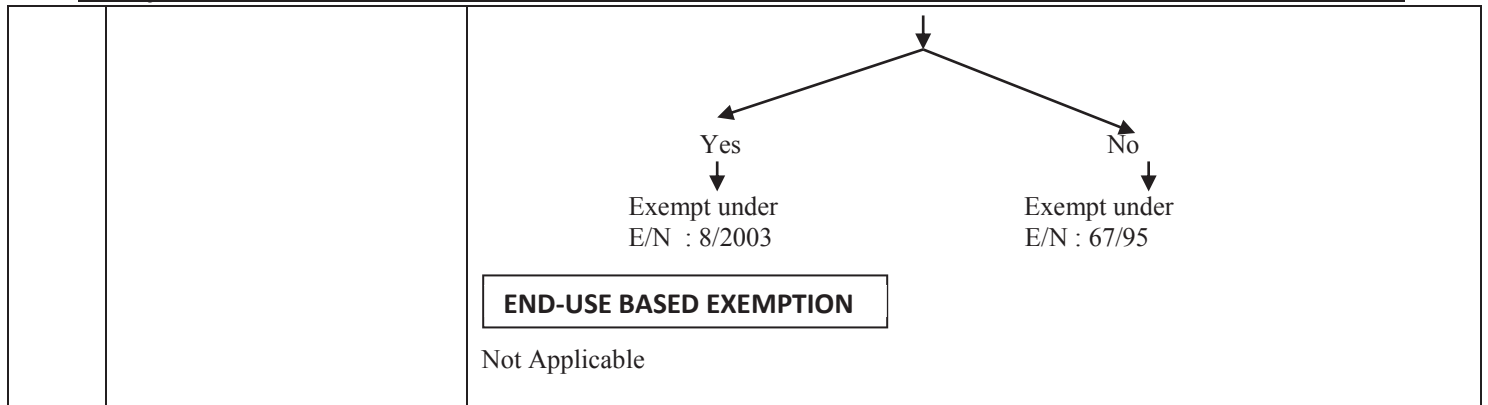


REFERENCER

LINKAGE-: JEWELERS

<p>1. 2. 3. 4.</p>	<p>Movable Marketable Mention Manufacturing</p>	<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;">INTRO:</div> <p>* ED on Jewellery or parts of articles of jewellery or both [Gold/Diamond, etc] Excludes – Pure Silver Jewellery Includes - Silver Jewellery mixed with SAPPAHIRE, EMERALD, etc.</p> <div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;">LEVY:</div> <p>* 4M Satisfies ✓ * Manufacturing: Gold etc. / old jewellery.....to.....jewellery. Polishing Activity, etc. within the FACTORY = Manufacturing Activity u/s 2(f)(I) * Mention in CETA : 7113 @ 12.5% : EXCISABLE GOODS * Marketable * Movable</p> <div style="text-align: center; margin-top: 20px;"> <p>ED - Levy</p> </div>
<p>5.</p>	<p>100% EXEMPTIONS</p>	<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;">E/N : 8/2003</div> <p>In Current F/Y, Jewellery upto Rs. 6 10 Crore exempt, if following CONDITIONS are satisfied:-</p> <p>(i) In Previous F/Y : Turnover of Rs. 12- 15 Crore or less. (ii) CCR upto Rs. 6 10 Crore On Input – Not Allowed On Input Service – Not Allowed On Capital Goods – 100% Allowed BUT can be utilised only after EXEMPTION limit.</p> <p>* Old CCR - * COMPUTATION OF Rs. 6 10 Crore AND Rs. 12- 15 Crore * For March'2016 : Exemption Limit of Rs. 50 85 Lakh.</p> <div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;">E/N : 67/95</div> <div style="text-align: center; margin-top: 20px;"> <pre> graph LR RM --> IG IG --> FP subgraph Box [] RM IG FP end FP --- Dutiable </pre> <p>* ED Levy as 4M Satisfies * t/f to Next Process – DEEMED REMOVAL.</p> <p style="text-align: center;">↓</p> <p>Whether ASSESSEE details SSI Exemption</p> </div>



6.	COMPUTATION OF ED	<div style="text-align: center; margin-bottom: 10px;"> $ED = AV \times ROD$ </div> <div style="display: flex; justify-content: space-around;"> <div style="text-align: center; width: 45%;"> <p>↓</p> <p>Tariff value fixed by govt U/S 3 (2) i.e., TV u/s 4(1) First Sale value OR</p> <div style="border: 1px solid black; padding: 5px; margin: 5px auto; width: 80%;"> <p>Cost of additional material used by assessee +Labour charges charged by the by assessee +Value of precious metal provided by the retail customer</p> </div> </div> <div style="text-align: center; width: 45%;"> <p>↓</p> <p>Code Heading: 7113 @ 12.5% + CCR OR 1% Category + No CCR</p> <p>↓</p> <p>Rule 5 of Classification Rules : Jewellery Box will be Classified as Jewellery & ED will be payable on Jewellery Box at the rate applicable on Jewellery.</p> </div> </div> <p style="text-align: center; margin-top: 20px;">And Rule 12 of Articles of Jewellery (Collection of Duty) Rules, 2016]</p>
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<p>7</p> <p>NCM/ RCM</p>	<p>Rule 4 of CER: : * Manufacturer liable to pay ED (Who) — * At TOR from FACTORY (When) — * As per manner specified in Rule 8 (How) [Rule 4 of Articles of Jewellery (Collection of Duty) Rules, 2016]</p> <p>However >>> Rule 12 AA:</p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="border: 1px solid black; padding: 5px; text-align: center;"> <p>PREMISES</p> <p>Raw Material Supplier/ Principal Manufactures</p> </div> <div style="border: 1px solid black; padding: 5px; text-align: center;"> <p>FACTORY</p> <p>Job Worker</p> </div> </div> <div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div style="text-align: center;"> <p>↓</p> <p>Liable to pay ED on Goods Manufactured by Job Worker on his behalf.</p> </div> <div style="text-align: center;"> <p>↓</p> <p>EXEMPT u/R 12AA of CER,2002</p> </div> </div> <table style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width: 50%; text-align: center;">Regn. ✓</td> <td style="width: 50%; text-align: center;">Regn. x</td> </tr> <tr> <td style="text-align: center;">Payment ✓</td> <td style="text-align: center;">Return x</td> </tr> <tr> <td style="text-align: center;">ED Levy ✓</td> <td style="text-align: center;">ED Levy x</td> </tr> <tr> <td style="text-align: center;">Records ✓</td> <td style="text-align: center;">Payment x</td> </tr> </table> <p>[Rule 9 of Articles of Jewellery (Collection of Duty) Rules, 2016]</p>	Regn. ✓	Regn. x	Payment ✓	Return x	ED Levy ✓	ED Levy x	Records ✓	Payment x
Regn. ✓	Regn. x								
Payment ✓	Return x								
ED Levy ✓	ED Levy x								
Records ✓	Payment x								
<p>8.</p> <p>POT/ ED PAYABLE</p>	<p>Rule 5 CER, 2002 : Relevant Date for ROD — Date on which goods removed from FACTORY. [Rule 4 of Articles of Jewellery (Collection of Duty) Rules, 2016]</p>								
<p>9.</p> <p>PROCEDURE</p>	<p>Rule 1/2/3 : Not Relevant. Rule 6 : Self Assessment [Rule 5 of Articles of Jewellery (Collection of Duty) Rules, 2016] Rule 7 : PROVISIONAL ASSESSMENT: generally, applicable (especially) when payment is made at a later date, however, goods are delivered to client at present date. Rule 8 : SSI Quarterly (31st March) — Non SSI Monthly (31st March) • Special: [Mar.'16 + Apr'16 + May'16 + Jun'16] ↓ — Payment Date : 6th July [Cir. No. 1026/14/2016] [Rule 6 of Articles of Jewellery (Collection of Duty) Rules, 2016] Rule 9 : DECENTRALISED CENTRALISED :- * Get all Factory / Premises registered. * No visit of CEO at any Premises / Factory of Jewellers.</p>								

* Reg. time Limit: -May get himself registered by 31st day of July, 2016.

* No requirement to submit plan of the factory premises.

Declaration: In case of SSI unit no declaration shall be filed, if the aggregate value of the said goods cleared -

i. By a manufacturer from one or more factories, or

ii. From any factory by one or more manufacturers,

for home consumption, was less than the specified limit (Rs.10 crore) during the preceding financial year or in case of a new factory or manufacturer, such value of clearances is estimated to remain less than the specified limit during the current financial year.

Rule 10 : ~~DSA & Private Record:~~ Records for BIS (Hallmark Jewellery)



~~BIS Record are accepted as RECORD for CENTRAL EXCISE~~

[Rule 7 of Articles of Jewellery (Collection of Duty) Rules, 2016]

Rule 11 : Invoice

[Rule 8 of Articles of Jewellery (Collection of Duty) Rules, 2016]

Rule 12 : SSI—Quarterly

Non SSI—Monthly

Where an assessee is availing the exemption under N/N -1/ 2011 OR notification No. 12/ 2012 is availed (in respect of specified goods including Articles of jewellery, Parts of articles of jewellery) **and does not manufacture any other excisable goods** other than those specified in the said notification, he shall file-
Explanation. – In the case of the assessee availing exemption under Sl. No. 199 (Articles of jewellery, Parts of articles of jewellery),of N/No. 12/2012, the date of submission of quarterly return for quarter ending on 31st March, 2016, and quarter ending on 30th June, 2016, **shall be the 10th August, 2016.**

A Quarterly Return [Form: **ER- 8**], of production and removal of goods and other relevant particulars, within 10 days after the close of the quarter to which the return relates.

And Jewelers are Exempted from filing Annual Financial Statement.

Rule 13/14 : Omitted

Rule 15 : Not Relevant

Rule 16 : ~~Max^m Applicability : Most of the Commodities~~

[Rule 11 of Articles of Jewellery (Collection of Duty) Rules, 2016]

Rule 17 : Not Applicable

Rule 21 : THEFT & DACOITY : AVOIDABLE – HENCE, No REMMISSION.

Note: Pre-Budget Stock:- Not liable to ED.

Circular No. 1040/28/2016**i. Computation of Eligibility and Exemption limits for SSI exemption**

- To be done individually for each manufacturer or principal manufacturer, irrespective of the number of job workers or the number of premises from which his job workers operate.
- The value of articles of jewellery exported [except those exported to Bhutan] will not be counted.
- The value of traded articles of jewellery [on which appropriate excise duty, including nil duty, has already been paid] will not be included.
- Further, in respect of jewellery manufactured out of jewellery or precious stones supplied by the individual retail customer, only the value addition [sum of cost of additional material used and labour charges/making charges charged by the manufacturer or principal manufacturer] shall be taken into consideration for computation of such limits.
- **Others :**

Circular No. 1041/29/2016- Guidelines for Excise Audit of Manufacturers / Principal Manufacturers of articles of jewellery or parts of articles of jewellery.

General procedures regarding excise duty on articles of jewellery or parts of articles of jewellery or both falling under heading 7113 - Circular No. 1043/31/2016

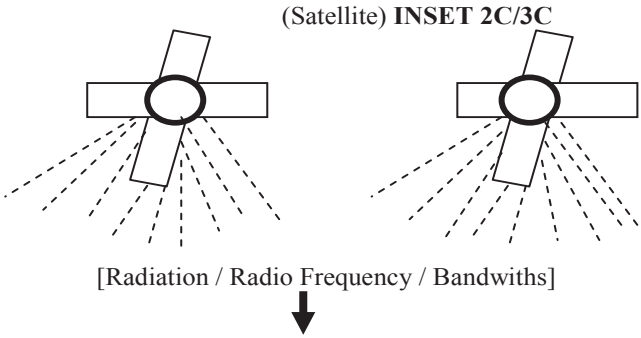
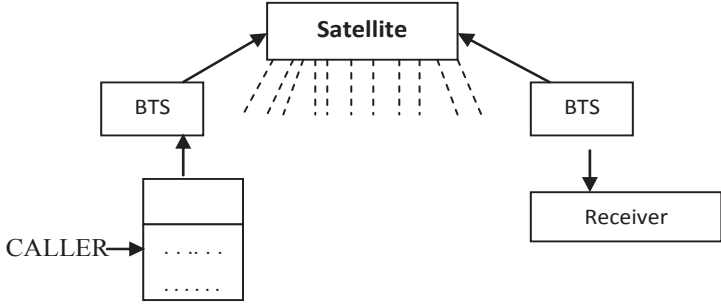
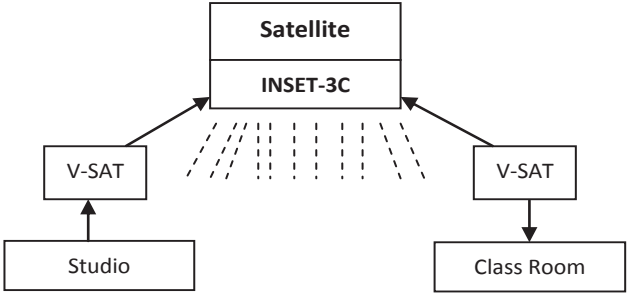
Articles of Jewellery (Collection of Duty) Rules, 2016 [Rule 1 to 14]**CCR,2004 Definition of Manufacturer or Producer amended [Rule 2(naa)]**

- i. In relation to articles of jewellery or parts of articles of jewellery or both, falling under heading 7113 of the First Schedule to the Excise Tariff Act, includes a person who is liable to pay duty of excise leviable on such goods under sub-rule (1) of rule 9 of the Articles of Jewellery (Collection of Duty) Rules, 2016;
 - ia. In relation to articles of precious metals falling under heading 7114 of the First Schedule to the Excise Tariff Act, includes a person who is liable to pay duty of excise leviable on such goods under sub-rule (1) of rule 12AA of the Central Excise Rules, 2002:
 - ii. In relation to goods falling under Chapters 61, 62 or 63 of the First Schedule to the Excise Tariff Act, includes a person who is liable to pay duty of excise leviable on such goods under sub-rule (1A) of rule 4 of the Central Excise Rules, 2002.

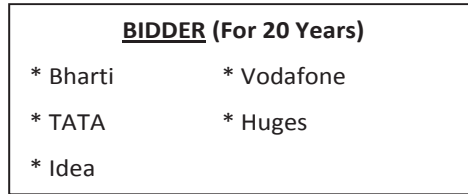
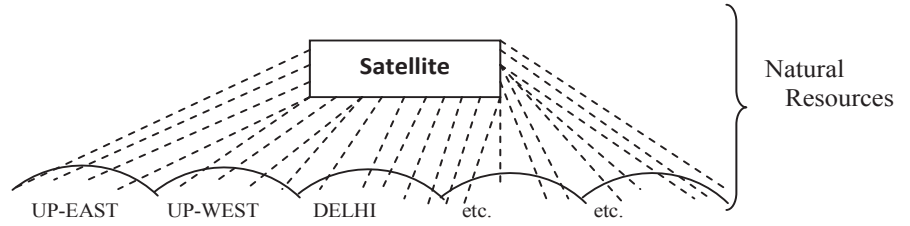
Proviso to Rule 4 (2) : An assessee engaged in the manufacture of articles of jewellery OR PARTS OF ARTICLES OF JEWELLERY OR BOTH, other than articles of silver jewellery but inclusive of articles of silver jewellery studded with diamond, ruby, emerald or sapphire, falling under chapter heading 7113 of the First Schedule of the Excise Tariff Act, shall be eligible, if his aggregate value of clearances of all excisable goods for home consumption in the preceding financial year, computed in the manner specified in the said notification, did not **exceed Rs.15 crore.**

SUMMARY: Abatements

SPECTRUM

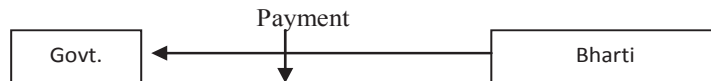
<p>1.</p>	<p>NAME & NATURE OF SERVICE</p>	<p>NAME OF SERVICE:- Transfer of "Right to Use" of SPECTRUM</p> <p>NATURE OF SERVICE:</p> <p style="text-align: center;">(Satellite) INSET 2C/3C</p>  <p style="text-align: center;">Such radiations are required to operate</p> <ul style="list-style-type: none"> → Radio → T.V. → Satellite Classes → Mobile Phones, etc.  
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e.g.:-



Retail Customers →

- * Aldine CA
- * Radio / TV, etc.



Modes:-

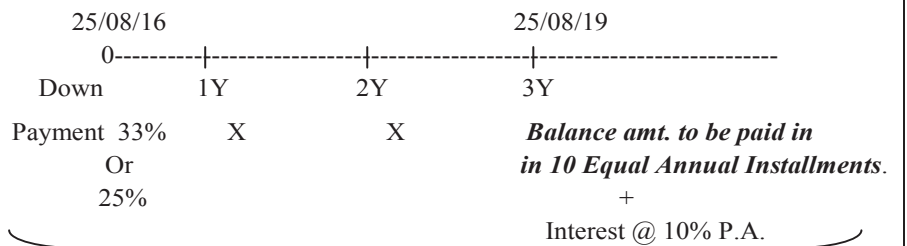
- eg.> * July – Auction
- * Aug. – Letter issued by Govt.

DOT

* ONE-TIME PAYMENT:- 100% IN AUGUST₁

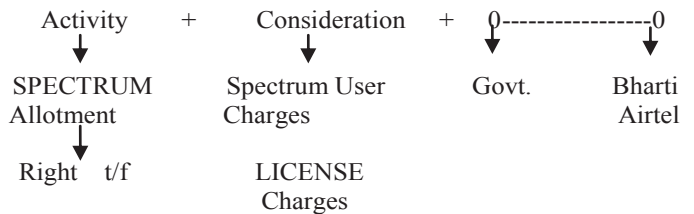
* INSTALLMENT PAYMENT SYSTEM

* Initially 33% or 25% ie in august



Installment Amt. = (INTEREST + PRINCIPAL)

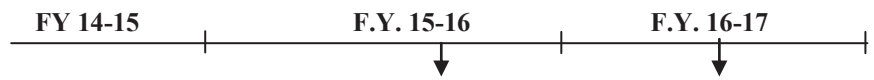
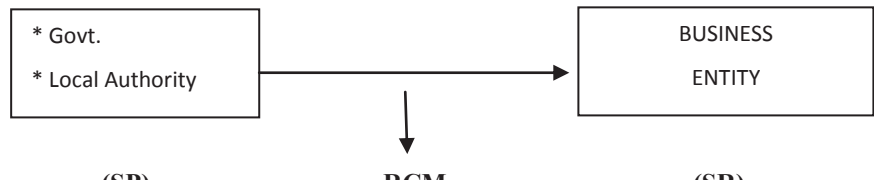
- **SERVICE:-**



- Exclusion -
- Inclusion -

it is a declared service

2. **NEGATIVE LIST**

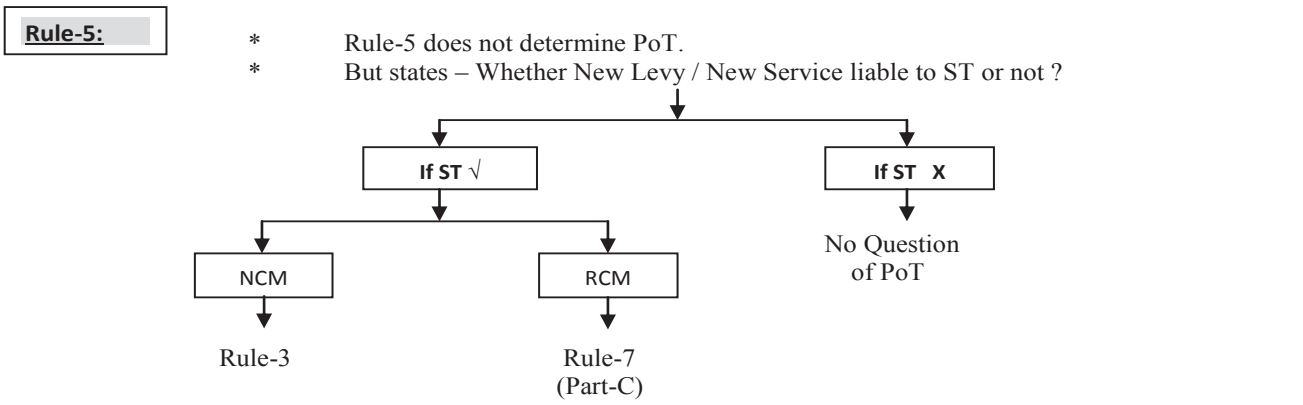
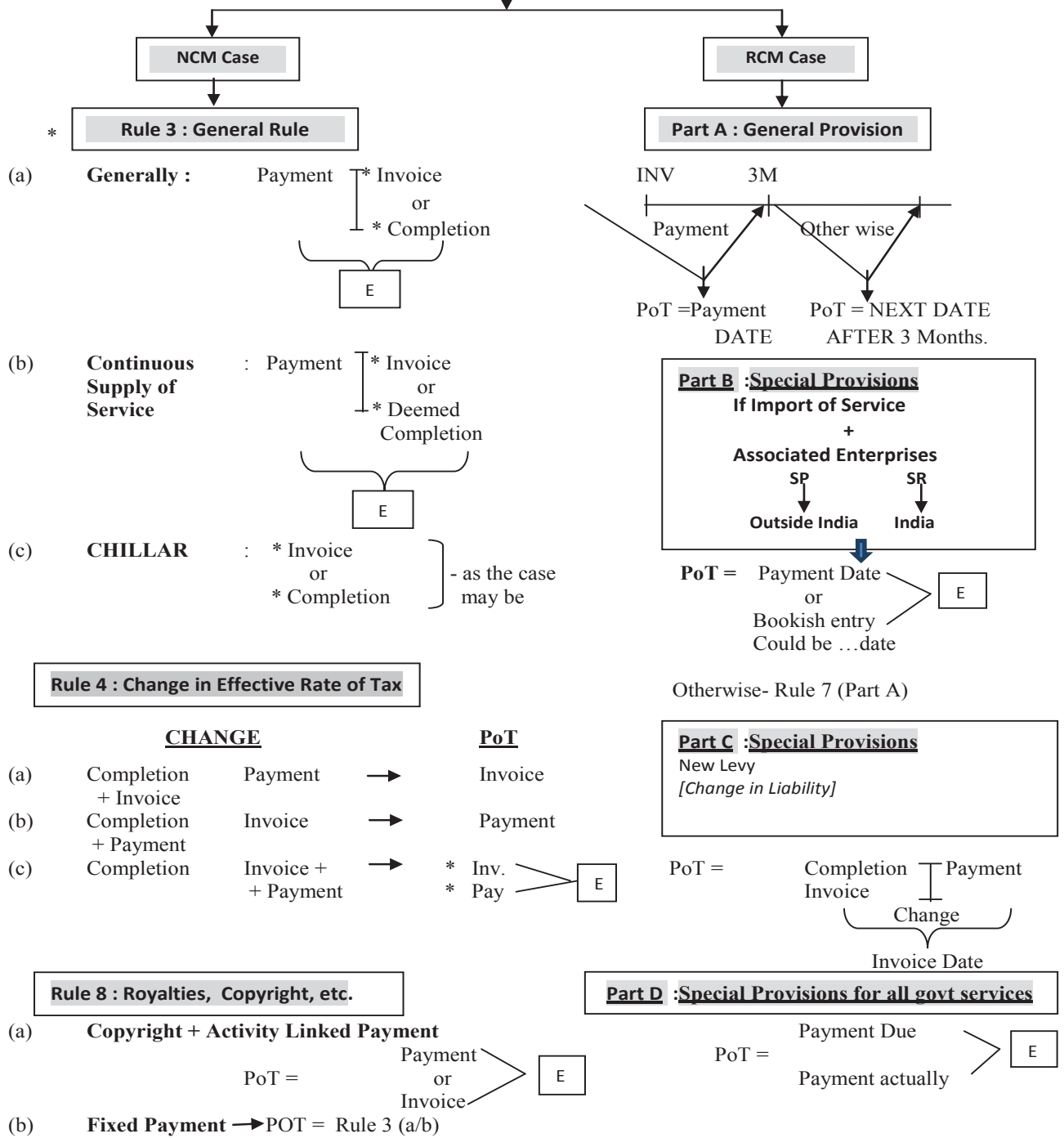
3.	POPOS	Rule 3 :- Location of SR (Bharti Airtel)																
4.	OE PERSON to ANOTHER	Mandatory																
5.	<p>100% EXEMPTION <i>[Transitional Provision (Exemption) as it was taxable WEF 1/04/2016]</i></p>	<p>SN-62:</p>  <p>Q. Charges related to FY 15-16, or prior to 15-16, payable in FY 16-17</p> <p>Ans: Charges related to service provided prior 1/04/2016: NO SERVICE TAX</p> <p>SN-61: Spectrum assigned before 01-04-2016</p> <p>One Time Payment / Installment</p> <p>FIRST PAYMENT</p> <p>NO SERVICE TAX 01-04-2016</p> <table border="0" style="width: 100%; text-align: center;"> <tr> <td style="width: 50%;">Spectrum assigned Before 01-04-16 To BHARTI AIRTEL</td> <td style="width: 50%;"><u>Payment</u></td> </tr> <tr> <td></td> <td>* One Time Payment (100%) or</td> </tr> <tr> <td></td> <td>* <u>Installment:</u></td> </tr> <tr> <td></td> <td>Year 0 1 2 3</td> </tr> <tr> <td></td> <td>Payment 33% - - to equal Annual Installment</td> </tr> <tr> <td></td> <td>ST X - - ✓</td> </tr> <tr> <td></td> <td>Installment = Principal + Interest</td> </tr> <tr> <td></td> <td>(110 Cr.) 100 Cr. 10Cr.</td> </tr> </table> <p>(Rs. 110 Crores Liable to ST)</p> <p>Q. July 2016 [FY 16-17] : Spectrum Auction : ST ✓</p>	Spectrum assigned Before 01-04-16 To BHARTI AIRTEL	<u>Payment</u>		* One Time Payment (100%) or		* <u>Installment:</u>		Year 0 1 2 3		Payment 33% - - to equal Annual Installment		ST X - - ✓		Installment = Principal + Interest		(110 Cr.) 100 Cr. 10Cr.
Spectrum assigned Before 01-04-16 To BHARTI AIRTEL	<u>Payment</u>																	
	* One Time Payment (100%) or																	
	* <u>Installment:</u>																	
	Year 0 1 2 3																	
	Payment 33% - - to equal Annual Installment																	
	ST X - - ✓																	
	Installment = Principal + Interest																	
	(110 Cr.) 100 Cr. 10Cr.																	
6.	ABATEMENT	-----																
7.	NCM/RCM																	
8.	POT Rules	<p>Rule 7(d):</p> <p>* Payment due</p> <p>Or</p> <p>* Payment Made (Actual)</p> <p style="text-align: right;">Earlier</p>																
9.	Special Points	<p>Interest Part of INSTALLMENT:</p> <p>↓</p> <p>Liable to SERVICE TAX (Rule 6 of Valuation Rules) (PRINCIPAL + INTEREST)</p>																

LINKAGE

SENIOR ADVOCATE

1.	NAME & NATURE OF SERVICE	<p>SERVICE : Activity + Consideration + 0-----0</p> <div style="display: flex; justify-content: space-around; align-items: flex-start;"> <div style="text-align: center;"> <p>↓</p> <div style="border: 1px solid black; padding: 2px;">LEGAL SERVICE</div> <ul style="list-style-type: none"> → Advice → Consultancy → Assistance → Representation </div> <div style="text-align: center;"> <p>↓</p> <p>FEES</p> </div> <div style="text-align: center;"> <p>↓</p> <p>Sr. Advocate</p> </div> <div style="text-align: center;"> <p>↓</p> <p>Client</p> </div> </div> <p>Status provided by High Court / Supreme Court on basis of knowledge and experience of an Advocate.</p> <p>Senior Advocate – Option available to Advocate.</p>								
2.	NEGATIVE LIST	-----								
3.	POPOS	Location of SP / SR (Rule 3)								
4.	ONE PERSON to ANOTHER	Mandatory								
5.	100% EXEMPTION	<p><u>SN-6:-</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; padding: 5px; width: 30%;">Senior Advocate</td> <td style="padding: 5px;">Non B/E - ST X</td> </tr> <tr> <td></td> <td style="padding: 5px;">Garib B/E - ST x</td> </tr> <tr> <td></td> <td style="padding: 5px;">Amir B/E - ST √ (RCM)</td> </tr> <tr> <td></td> <td style="padding: 5px;">Other advocate - ST √ (RCM)</td> </tr> </table>	Senior Advocate	Non B/E - ST X		Garib B/E - ST x		Amir B/E - ST √ (RCM)		Other advocate - ST √ (RCM)
Senior Advocate	Non B/E - ST X									
	Garib B/E - ST x									
	Amir B/E - ST √ (RCM)									
	Other advocate - ST √ (RCM)									
6.	ABATEMENT	-----								
7.	NCM/RCM	<p>100% RCM :- (Service receiver / applicant/litigant etc liable to pay service tax)</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; padding: 5px; width: 30%;">Senior Advocate</td> <td style="padding: 5px;">Amir B/E - ST √ (RCM)</td> </tr> <tr> <td></td> <td style="padding: 5px;">Other advocate - ST √ (RCM)</td> </tr> </table>	Senior Advocate	Amir B/E - ST √ (RCM)		Other advocate - ST √ (RCM)				
Senior Advocate	Amir B/E - ST √ (RCM)									
	Other advocate - ST √ (RCM)									
8.	PoT Rules	Rule 3 (A) or 3(B) – as the case may be.								
9.	SPECIAL POINTS									

POT: SUMMARY



LINKAGE

SERVICE PROVIDED BY GOVT.

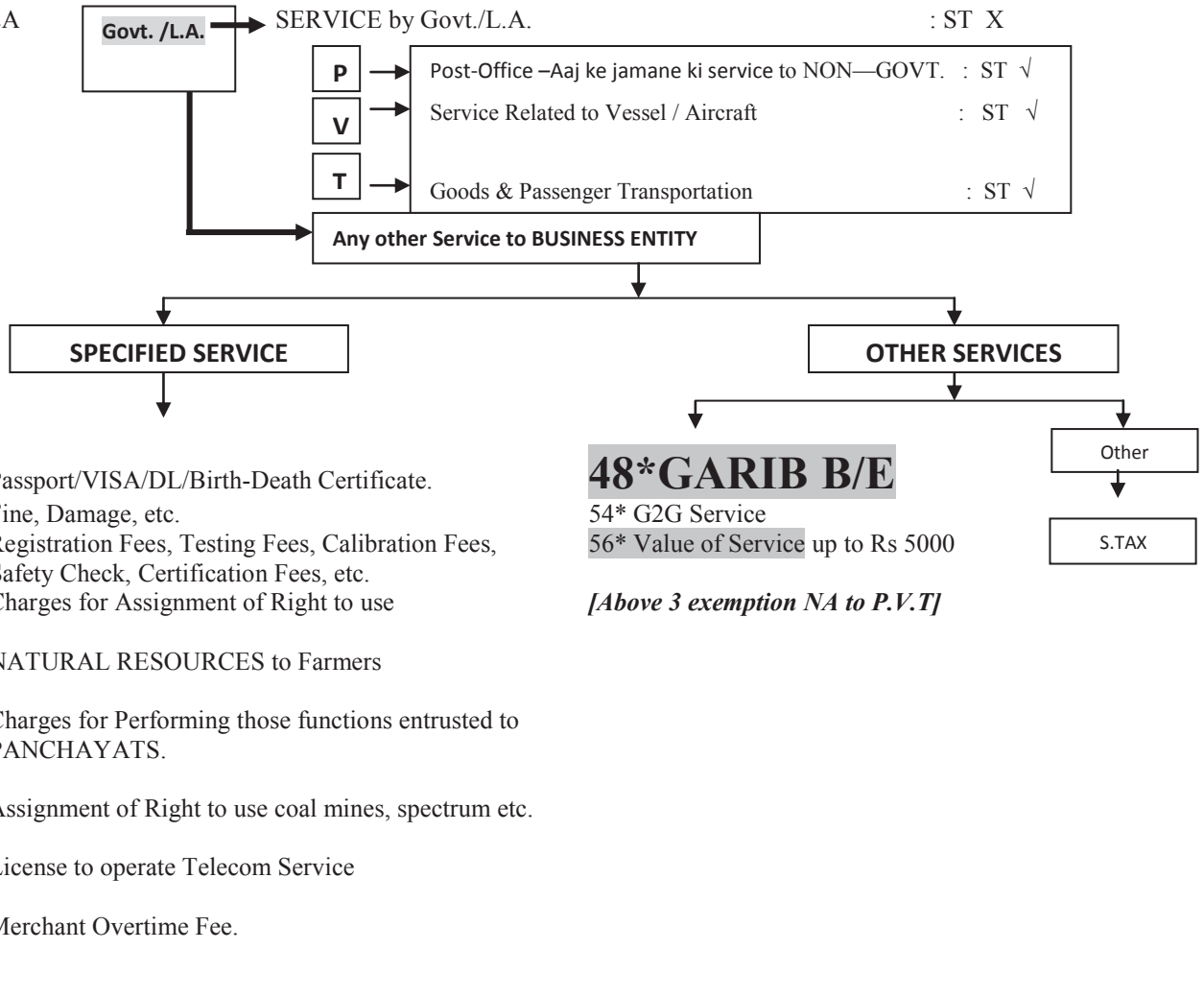
<p>1.</p>	<p>NAME & NATURE OF SERVICE</p>	<p>NAME OF SERVICE: Service provided by Government</p> <p>NATURE of SERVICE: * Any Service provided by Govt.</p> <div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; padding: 5px; margin-right: 10px;"> <p style="text-align: center;">SP</p> <p>* Govt. * Local Authority * Govt. Authority</p> </div> <div style="margin-right: 10px;"> <p>Any SERVICE →</p> </div> <div style="border: 1px solid black; padding: 5px; margin-left: 10px;"> <p style="text-align: center;">SR</p> <p style="text-align: center;">Any Person</p> </div> </div> <p>* SP Specific LINKAGE ↳ Not SR Specific ↳ Not SERVICE Specific</p> <p>* SERVICE → Activity + Consideration + 0-----0 Inclusions - ----- Exclusions - -----</p>
<p>2.</p>	<p>NEGATIVE LIST</p>	<p>* * Govt. * Local Authority → SERVICES → NON-BUSINESS ENTITY</p> <p style="margin-left: 100px;">ST X</p> <div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: 80%;"> <p style="text-align: center;">EXCEPT:</p> <p>P- Service by Post-Office</p> <p>V- Service by Vessel/Aircraft</p> <p>T- Services in relation to Transportation of</p> </div> <p style="margin-left: 150px;">To BUSINESS/NON-BUSINESS ENTITY ↓ ST ✓</p> <p>* <u>Any other SERVICE to BUSINESS ENTITY:</u> (Not covered under NEGATIVE LIST)</p>
<p>3.</p>	<p>POPOS</p>	<p>Depends upon NATURE of SERVICE.</p>
<p>4.</p>	<p>ONE PERSON to ANOTHER</p>	<p>Mandatory</p>
<p>5.</p>	<p>100% EXEMPTION</p>	<p>Sn-39, 48 TO 63</p>
<p>6.</p>	<p>ABATEMENT</p>	<p>Depends upon nature of Service.</p>
<p>7.</p>	<p>NCM/RCM</p>	<div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; padding: 5px; text-align: center;"> <p>* Renting of Immovable Property</p> <p>* P V T</p> <p>↓ ↓ ↓</p> <p>Post Vessel/ Transport</p> <p>Office Aircraft of Goods/</p> </div> <div style="border: 1px solid black; padding: 5px; text-align: center;"> <p>Otherwise</p> <p>↓</p> <p>100% RCM</p> </div> </div>
<p>8.</p>	<p>PoT Rules</p>	<p style="text-align: center;">Rule 3(a/b/c) + Rule 7(D)</p> <p>(Depending upon nature of SERVICE)</p>

9.	SPECIAL POINTS	EXEMPTIONS:	TO	BY
		SN-12,12A, 13 , 14 , 15A , 25,34	Govt. Local Authority Governmental Authority	SN-39,48 to 63

EXEMPTION related to Govt./Local Authority etc. services

S.No.

12/12A
25
34



Deferred Payment of Import Duty Rules, 2016.

Rule 1. Short title and commencement.	(1) These rules may be called the Deferred Payment of Import Duty Rules, 2016. (2) They shall come into force on the 16th day of November, 2016.
Rule 2. Definitions	(1) In these rules, unless the context otherwise requires,- <div style="margin-left: 40px;"> <p>(a) “Act” means the Customs Act, 1962 (52 of 1962);</p> <p>(b) “due date” means the date specified in rule 5 of these rules;</p> <p>(c) “eligible importer” means any class of importers notified under proviso to sub section (1) of section 47 of the Act.</p> </div> <p>(2) Words and expressions used and not defined herein but defined in the Act, shall have the meanings respectively assigned to them in the Act.</p>
Rule 3. Application.-	These rules shall apply to eligible importer who have been notified under the proviso to sub-section (1) of section 47 of the Act.
Rule 4. Information about intent to avail benefit of notification.-	(1) An eligible importer who intends to avail the benefit under sub-section (1) of section 47 of the Act shall intimate to the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be, having jurisdiction over the port of clearance, his intention to avail the said benefit. (2) The Principal Commissioner of Customs or the Commissioner of Customs, as the case may be, shall, upon being satisfied with the eligibility of the importer to pay the duty under these rules, allow the eligible importer to pay the duty by due dates specified in rule 5.
Rule 5. Payment of duty.-	The eligible importer shall pay the duty by the dates specified hereunder inclusive of the period (excluding holidays) as mentioned in sub-section (2) of section 47 of the Act, namely:- <div style="margin-left: 40px;"> <p>(a) for goods corresponding to Bill of Entry returned for payment from 1st day to 15th day of any month, the duty shall be paid by the 17th day of that month;</p> <p>(b) for goods corresponding to Bill of Entry returned for payment from 16th day till the last day of any month other than March the duty shall be paid by the 2nd day of the following month;</p> <p>(c) for goods corresponding to Bill of Entry returned for payment from 16th day till the 29th day of March, the duty shall be paid by the 31st March;</p> <p>(d) for goods corresponding to Bill of Entry returned for payment from 30th day of March to 31st day of March, the duty shall be paid by the 2nd April.</p> </div>
Rule 6. Manner of payment.-	The eligible importer shall pay the duty electronically: Provided that the Assistant Commissioner or the Deputy Commissioner of Customs, as the case may be, for reasons to be recorded in writing, may allow payment of duty by any mode other than electronic payment.
Rule 7. Deferred payment not to apply in certain cases.-	An eligible importer who fails to pay duty in full by due date more than once in a period of three consecutive months shall not be permitted to make deferred payment. Provided that the facility of deferred payment shall not be restored unless the eligible importer has paid the duty in full along with the interest.
Rule 8. Exemption in respect of certain goods.-	Nothing contained in these rules shall apply to the goods which have not been assessed or not declared by the importer in the entry made under the Act.

Basis	Provisions before Amendments	Provisions After Amendments
1. Reason of Amendment	Public and private warehouses were under lock of custom/ PHYSICAL CONTROL OF DEPARTMENT.	Now Public and private warehouses are not under lock of custom/ PHYSICAL CONTROL OF DEPARTMENT but control will be a Record Based Control. Consequently responsibilities of warehouse keeper and owner will increase and rights of warehouse keeper and owner will decrease.
2.Types of warehouses	<ul style="list-style-type: none"> - Public warehouse - Private warehouse 	<ul style="list-style-type: none"> - Public warehouse - Private warehouse - SPECIAL WAREHOUSE (only for notified goods-gold, silver, other precious and semiprecious metal and articles thereof, goods warehoused for the purpose of supply to Duty free shop, FGV/A, embassy etc. and such warehouse will still remain under physical control of custom Depatt. / under lock of custom)
3.Appointment or licensing of warehouses.	At any warehousing station as declared by the board, by AC/DC. u/s 57, 58,	At Any PLACE , by principal commissioner/ commissioner of custom (need solvency certificate of Rs. 2 cr from private sectors)
4. Cancellation of warehouse licence.	By AC/DC u/s 58A.	By Principal commissioner/ commissioner of custom u/s 58B
5.Manufacturing Etc in warehouse u/s 65	With the permission of AC/DC	With the permission of Principal commissioner/ commissioner of custom
6.Execution of BOND	u/s 59 : value = import duty x 2	u/s 59(Redrafted) : value = import duty x 3
7. Cancellation of Bond u/s 73	When goods removed for home consumption, export, otherwise (say Relinquishment)	When goods removed for home consumption, export, otherwise (say Relinquishment) or transferred to another person
8.Warehousing period u/s 61(1)	100% EOU [\$]	100% EOU [\$]
	Period: 5yr [C.G.], 3yr Inputs	1 Yr for all
	Ext: Possible	Ext: Possible, 3M at a time max.
	Reduction: No	Reduction: yes
9.Warehousing interest	100% EOU [\$]	100% EOU [\$]
	After: 5yr [C.G.], 3 yr Inputs	After 90 days
	NA	After expiry of 90 days, however may charge even from deposit
	NA	After expiry of 90 days, however may charge even from deposit
10. Rights of custom officer, warehouse keeper, and owner	Sec 62: Rights of custom officer Sec 63: Rights of Warehouse keeper Sec 64: Rights of owner.	Sec 62: Deleted – as goods not physical control of PO. Sec 63: Deleted – and section 73 A introduced with greater responsibility and liability as goods not physical control of PO/. Sec 64: Redrafted with limited right to owner as goods not physical control of PO
11. Clearance of goods for home consumption u/s 68 /72 and 69	u/s 68: After payment of: P D I – Rent, other charges. u/s 72: After payment of: P D I – Rent, other charges. u/s 69- After payment of: Duty, penalties – Rent, other charges. [PDI – Penalty, Duty, Interest]	u/s 68: After payment of: P D I – Fine u/s 72: After payment of: P D I – Rent, other charges. u/s 69- After payment of: Duty, penalties –Fine [PDI – Penalty, Duty, Interest]

