

# **MANDATORY STATUTORY COMPLIANCE:**

## **Goods and Services Tax(GST)**

It may be noted by all exhibitors (Foreign and Indian) that registration under GST is Mandatory before commencing any business(sale of goods) during the exhibition. Tax-payers who are already registered under GST in the state of Delhi shall continue to use their GSTIN by adding such place as an additional place of their business for making supplies at IITF and follow the provisions of Central Goods & Services Tax, 2017 and Rules framed there under. Persons who are registered outside Delhi and are un-registered in the State of Delhi including those who pertain from outside Delhi including foreign participants are unregistered in GST may be required to get themselves registered as "Casual taxable person" or "Non-resident Taxable Person under Section 24(ii) or 24(v) respectively of the said Act so as to discharge taxable supplies.

A GST CONSULTANT would be sitting in IITF 2019 to help domestic and international participants regarding casual registration on fee basis charged by the consultant. ITPO will have no interference in the rate being charged by the consultant. . Please get in touch with our GST consultant for more details: **Mr. Sankalp Wadhwa, Mobile No: For Indian Participants and for Foreign Participants - +91- 7503703599(Whatsapp), E-mail: [gstconsultant.iitf@cwcindia.in](mailto:gstconsultant.iitf@cwcindia.in)** Compliance as per GST rules must be carried out by all exhibitors of IITF 2019. If you do not have a GST number that is registered in Delhi, you may have to register for a casual GST number well before IITF 2019 as a 'Casual Taxable Person' or 'Non-resident taxable person'. A copy of the casual GST registration certificate must be produced before taking possession of the allotted booth

Participants are requested to mandatorily go through annexures 1,2,3,4 regarding GST tax advisory as mandated by govt.

Annexure 1- Advisory for casual registration

Annexure 2- Declaration cum undertaking form for person/entity unregistered under GST

Annexure 3- Custom notification 1

Annexure 4- Custom notification 2

Annexure 5- Custom procedure for exhibiting goods

# **ANNEXURE 1**

## **INDIA TRADE PROMOTION ORGANIZATION**

### **PRAGATI MAIDAN, NEW DELHI**

#### **ADVISORY FOR CASUAL/NON-RESIDENT TAX-PAYERS UNDER GST**

1. **The India International Trade Fair (IITF) shall be held from 14-11-2019 to 28-11-2019 at Pragati Maidan, New Delhi.** Tax-payers who are already registered under GST in the state of Delhi shall continue to use their GSTIN by adding such place as an additional place of their business for making supplies at IITF and follow the provisions of Central Goods & Services Tax, 2017 and Rules framed thereunder. Persons who are registered outside Delhi and are un-registered in the State of Delhi including those who pertain from outside Delhi and are unregistered in GST may be required to get themselves registered as “Casual taxable person” or “Non-resident Taxable Person under Section 24(ii) or 24(v) respectively of the said Act so as to discharge taxable supplies.
2. As per section 2(6) of the said Act, “**Casual taxable person**” means a person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance of business, whether as principal, agent or in any other capacity, in a State or a Union territory where he has no fixed place of business.  
  
As per Section 2(77) of the said Act, “**Non-resident taxable person**” means any person who occasionally undertakes transactions involving supply of goods or services or both, whether as principal or agent or in any other capacity, but who has no fixed place of business or residence in India;
3. A casual taxable person (other than those making supply of specified handicraft goods) making taxable supply in India has to compulsorily take registration. There is no threshold limit for registration. **Casual Taxable persons making supply of specified handicraft goods need to register only if their aggregate turnover crosses Rs. 20 Lakhs** (Rs. 10 lakhs for in case of Special Category States (i.e. Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh, Uttarakhand, other than the State of Jammu and Kashmir). A casual taxable person cannot exercise the option to pay tax under composition levy. He has to apply for registration at least five days prior to commencing his business in India.
4. **Central Government vide Notification No. 32/2017-Central Tax dated 15.09.2017 has exempted the casual taxable persons making taxable supplies of handicraft goods as the category of persons exempted from obtaining registration, where the aggregate value of such supplies, to be computed on all India basis, does not exceed Rs. 20 Lakhs (Rs. 10 Lakhs in case of special category states).**

**5. The casual taxable persons as mentioned in the preceding paragraph shall obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Central Goods and Services Tax Rules, 2017.**

Explanation – For the purposes of this notification, the expression “handicraft goods” means the products mentioned in column (2) of the Table below and the Harmonized System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, **when made by the craftsmen predominantly by hand even though some machinery may also be used in the process:-**

**Notification No. 32/2017-Central Tax dated 15.09.2017**

Sr. No	Products	HSN Code
1	Leather articles (including bags, purses, saddlery, harness, garments)	4201, 4202, 4203
2	Carved wood products (including boxes, inlay work, cases, casks)	4415, 4416
3	Carved wood products (including table and kitchenware)	4419
4	Carved Wood Products	4420
5	Wood turning and lacquer ware	4421
6	Bamboo products [decorative and utility items]	46
7	Grass, leaf and reed and fiber products, mats, pouches, wallets	4601, 4602
8	Paper Mache articles	4823
9	Textile (handloom products), Handmade shawls, stoles and scarves	Including 50, 58, 61,62, 63
10	Textiles hand printing	50,52,54
11	Zari thread	5605
12	Carpet, rugs and durries	57
13	Textiles hand embroidery	58
14	Theatre costumes	61,62,63
15	Coir products (including mats, mattresses)	5705, 9404
16	Leather footwear	6403, 6405

17	Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6802
18	Stones inlay work	68
19	Pottery and clay products, including terracotta	6901,6909, 6911, 6912, 6913, 6914
20	Metal table and kitchen ware (copper, brass ware)	7418
21	Metal statues, images/statues vas- es, urns and crosses of the type used for decoration of metals of chapters 73 and 74	8306
22	Metal bidriware	8306
23	Musical instruments	92
24	Horn and bone products	96
25	Conch shell crafts	96
26	Bamboo furniture, cane/Rattan furniture	
27	Dolls and toys	9503
28	Folk paintings, madhubani, patchitra, Rajasthani miniature	97
29	Chain switch	Any chapter
30	Crewel, Namda, Gabba	Any chapter
31	Wicker willow products	Any chapter
32	Toran	Any chapter
33	Articles made of shoal	Any chapter

6. All such taxpayers (casual/non-resident) are advised to follow the under mentioned points-

**A. Registration-**

- A casual/non-resident taxable person has to apply for registration **at least five days prior to the commencement of business**. There is no special form to register as a casual taxable person. The normal **FORM GST REG-01** which is used by other taxable persons can be used for obtaining registration by casual taxable person also. A casual/non-resident taxable person, before applying for registration, should declare his Permanent Account Number, mobile number, e-mail address, State or Union territory in Part A of **FORM GST REG-01** on the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

- **In case of Foreign Exhibitors, (Form REG-09 attached herewith) If PAN is not available, the registration can be obtained based on their Passport Number and Tax identification number or unique number on the basis of which the entity is identified by the Government of that country. Also, an authorized signatory needs to be appointed in case of foreign exhibitors who can act on their behalf so as to make compliance of provisions of GST. The NAME, PAN, MOBILE NO. & E-MAIL ADDRESS of authorized signatory needs to be furnished at the time of obtaining casual registration for foreign exhibitors.**
- The casual/non-resident taxable person can make taxable supplies only after the issuance of the certificate of registration. **The certificate of registration shall be valid for the period specified in the application for registration or ninety days from the effective date of registration, whichever is earlier.**(Section 27(1) of CGST Act, 2017)

#### **B. Payment-**

- A casual/non-resident taxable person has to make an advance deposit of tax in an amount equivalent to his estimated tax liability for the period for which the registration is sought. (Section 27(2) of CGST Act, 2017)

#### **C. Returns-**

- The casual/non-resident taxable person is required to furnish the following returns electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:
- **a) FORM GSTR-1** giving the details of outward supplies of goods or services to be filed on or before the tenth day of the following month.
- **b) FORM GSTR-2**, giving the details of inward supplies to be filed after tenth but before the fifteenth day of the following month.
- **c) FORM GSTR-3** to be filed after fifteenth day but before the twentieth day of the following month.
- **d) FORM GSTR-3B** to be filed before the twentieth day of the following month.

**Note:**-It may be mentioned that presently only FORM GSTR-1 and FORM GSTR-3B is required to be filed. However, where the aggregate turnover of such person does not likely to exceed Rs. 1.5 crore rupees in the current financial year, then such person may opt an option to file GSTR-1 quarterly.

#### **D. Invoice-**

- The casual/non-resident taxable persons need to issue a tax invoice in accordance with Section 31 of CGST Act, 2017(Read with Rule 46 of CGST Rules, 2017) for each and every supply made by them. Also, HSN Code up to 4 digits needs to be mentioned on tax invoice.

#### **E. Input Tax Credit-**

- In respect of goods or services received by the casual taxable persons, the input tax credit can be availed where all the following conditions are satisfied-

- Possession of a tax invoice or debit note or document evidencing payment.
- Receipt of goods and/or services.
- The Supplier of Goods or services must have made the payment of tax to the credit of Government.
- Furnishing of a return.
- **However, as per section 17(5)(f) of CGST Act, 2017, Non-resident Taxable person(i.e. Foreign Exhibitors) is not eligible to avail input tax credit on goods or services received except on goods imported by them.**

**F. Refund-**

- The casual/non-resident taxable person is eligible for the refund of any balance of the advance tax deposited by him after adjusting his tax liability. The balance advance tax deposit can be refunded only after all the returns have been furnished, in respect of the entire period for which the certificate of registration was granted to him had remained in force.

**G. Applicability of Custom Provisions on Import of Goods for the purpose of Exhibition Cum Sale-**

- With respect to import of goods in India for the purpose of payment of Custom duty, if the goods specified in schedule-I of Notification No. 8/2016 Customs (Attached herewith) dated 05-02-2016(Read with Earlier Notification 157/90-Customs dated 28-03-1990 and Custom Procedure dated 07.06.2012) are imported in India for the purpose of **display** in the event specified in Schedule II and is sponsored or approved by the Government of India or **India Trade Promotion Organization (ITPO)**, the same shall be exempted from payment of custom duty subject to conditions as prescribed in the notification.

**H. Responsibility of India Trade Promotion Organization in casual registration of participants/exhibitors-**

- As discussed above, the authorised signatory who is acting on behalf of Non-Resident Taxable person/s is responsible for all the compliances required under the act and rules made thereunder. If ITPO is not the authorised signatory, then it may not be responsible for any non-compliance made by the exhibitors/participants.

**Note:** Those casual/non-resident taxable persons who want to apply for Trade Fair in Pragati Maidan and need assistance in obtaining registration may contact at- Ward/Hall No.....at Pragati Maidan, New Delhi.

For & On behalf of **India Trade Promotion Organization**

(Manish Prasad)  
Senior Manager

# ANNEXURE 2

## DECLARATION CUM UNDERTAKING

### FOR PERSONS UNREGISTERED UNDER GST

Date: -

I/We\_\_\_\_\_ (name of Person) do hereby declare that I/we am/are not liable to obtain registration as normal tax-payer or as a casual/non-resident taxable person in accordance with section 22 or 24(ii)/(v) respectively of the Central Goods and Services Tax Act, 2017. Further I/we also declare that whenever I/we become liable to get registered under GST, I/we would obtain registration and inform you/us accordingly and thereafter issue all the invoices as per relevant provisions of the GST law.

Signature

Name : -

Designation : -

Name of the Company / Firm:-

# ANNEXURE 3

## Notification No. 157/90-Customs

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods described in Schedule I annexed hereto, when imported into India for display or use at any event specified in Schedule II or Schedule III, from the **whole of the duty of customs** leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the **whole of the additional duty** leviable thereon under section 3 of the said Customs Tariff Act, subject to the conditions that :-

(1) the event specified in Schedule II is being held in public interest and is sponsored or approved by the Government of India or the India Trade Promotion Organisation;

(2) the said goods are imported under an ATA Carnet issued in accordance with the Customs Convention on ATA Carnet for temporary admission of goods (hereinafter referred to as the ATA Carnet) and the Carnet is guaranteed by the Federation of Indian Chamber of Commerce & Industry, which has been appointed as the guaranteeing association for ATA Carnet in India (hereinafter referred to as the Federation);

(3) the said goods in all respects conform to the description, quantity, quality, value and other specifications given in the ATA Carnet duly certified by the Customs authorities at the country of exportation;

(4) the said goods shall be exported within a period of six months from the date of importation:

Provided that where the goods are exported within the said period of six months and again re-imported, the period of six months shall be computed from the date of first importation;

Provided further that when the Central Government is satisfied that it is necessary in the public interest so to do, it may extend the said period of six months by a further period not exceeding six months;

(5) in the event of failure to export the goods within the period specified in condition (4), the customs duty leviable on the goods as on the date of clearance shall be paid by the Federation:



Provided that the Federation shall not be liable to pay the customs duty in cases where the said goods are sold in exhibitions or fairs or otherwise disposed of in India on payment of customs duty with the prior approval of the Government of India in the Department of Revenue.

2. Nothing contained in this notification shall apply to goods imported through the medium of post.

3. This notification shall come into force on the 1st day of May/1990.

#### SCHEDULE I

(a) Goods intended for display or demonstration.

(b) Goods intended for use in connection with the display of foreign products, including -

(i) goods necessary for the purpose of demonstrating machinery or apparatus to be displayed:

(ii) construction and decoration material including electrical fittings, for the temporary stands of foreign exhibitors:

(iii) advertising and demonstration material which is demonstrably publicity material for the goods displayed, for example, sound recording, films and lanterns, slides and apparatus for use therewith :

(iv) equipment including interpretation, apparatus, sound recording apparatus and films of an educational, scientific or cultural character intended for use at international meetings conferences or congresses.

#### SCHEDULE II

##### **EVENTS**

1. Trade, industrial, agricultural or crafts exhibition, fair, or similar show or display.

2. Exhibition or meeting which is primarily organised for a charitable purpose.

3. Exhibition or meeting which is primarily organised to promote any branch of learning, art, craft, sport or scientific, educational or cultural activity to promote friendship between peoples, or to promote religious knowledge or worship.

4. Meeting of representatives of any international group of organisations.
5. Representative meeting of an official of commemorative character.

*Explanation:-* The events specified in this Schedule do not include exhibitions organised for private purposes in shops or business premises with a view to promote the sale of foreign goods.

### **SCHEDULE-III**

#### **(EVENTS)**

Display or demonstration before any department before any department of Central Government or a State Government or a Union Territory Administration.

Meeting, conference or congress organized by any company or organization.

# ANNEXURE 4

(i)] Government of India

Ministry of Finance

(Department of Revenue)

(Central Board of Excise and Customs)

## Notification

**No. 8/2016 Customs**

New Delhi, the 5<sup>th</sup> February, 2016

G.S.R.\_\_\_\_\_ (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 3/89-Customs, dated the

9<sup>th</sup> January, 1989, vide number G.S.R. 12 (E), dated the 9<sup>th</sup> January, 1989, except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods described in Schedule I annexed hereto, when imported into India for display or use at an event specified in Schedule II annexed hereto, from the whole of the duty of Customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the whole of the additional duty of customs leviable thereon under section 3 of the said Customs Tariff Act, 1975 subject to re-export and the conditions that, -

(2) the importer shall submit a declaration to the effect that the goods imported are intended for display or use at an event specified in Schedule II in the format specified in Schedule III annexed hereto, to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of filing the Bill of Entry:

Provided that in case of imports of precious, semi-precious stones and jewellery the importer shall submit a certificate issued by the Gems and Jewellery Export Promotion Council to the effect that the event for which the goods are being imported has been approved or sponsored or being held by them.

(6) the importer shall execute a bond equal to the value of the goods along with a bank guarantee or cash deposit equal to 110% of the duty that would be payable on the goods but for the exemption contained herein:

Provided that where the import is by the Central Government, State Government, Union territory Administration, a Diplomatic Mission in India or any of the International organisations notified under section 3 of the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), the importer shall not be required to furnish a bank guarantee or cash deposit.

Provided further that the goods imported under this notification may on any date before the expiry of the period allowed for re-export, be entered for home consumption, in accordance with any law applicable to such goods and on payment of the duties of customs which would be payable in respect of such goods, but for the exemption contained in this notification, along with the applicable interest. Provided also that the requirement of re-exportation shall not apply in the case of perishable goods, damaged or deteriorated goods subject to the conditions that,-

- (iv) the goods are abandoned free of all expense to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be; or
- (v) the goods are destroyed under customs supervision, with the permission of the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be.

Provided also that the requirement of re-export shall not apply to such quantity and value of the goods, as the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, is satisfied is reasonable, having regard to the nature of the event, the number of visitors to it and the extent of the exhibitor's participation therein subject to the conditions that the goods either imported as such or produced from imported materials at that event were,

- 1 supplied free of charge to the visiting public at the event as samples, for individual use or consumption; or
- 2 consumed or destroyed in the course of demonstration; or

3        used up in constructing, furnishing or decorating the temporary stands of exhibitors at an event.

2.Nothing contained in the fourth proviso to condition (6) of paragraph 1 shall apply to

- a. gems and jewellery, all types;
  - i. drugs and medicines; and
  - ii. clocks and watches.

3.This notification shall not apply to the following goods, namely

- (i) wines, spirits and other alcoholic beverages, and
- (ii) tobacco and goods made thereof.

### **Schedule - I**

#### **Goods**

1. Goods intended for display or use at an event specified in Schedule II.
2. Goods intended for use in connection with the display of goods, including,-
  - (a) construction and decoration material, including electrical fittings, for the temporary stands of exhibitors;
  - (b) publicity material such as printed matter, catalogues, advertising posters, calendars, photographs, including on electronic media as well as apparatus for use therewith.
3. Interpretation apparatus, sound recording apparatus and such similar equipment.
4. Films of an educational, scientific or cultural character.
5. Printed matter.
6. Films imported for exhibition at a film festival approved by the Central Government.
7. Aviation turbine fuel contained as remnant fuel in an aircraft when it arrives from outside India and which is consumed during an aero show.

## **Schedule - II**

### **Events**

1. Trade, industrial, agricultural or crafts exhibition, fair, or similar show.
2. Exhibition, conference or congress.
3. Any event organised to promote any branch of learning, art, craft, sport or scientific, educational, cultural activity, promote friendship between peoples, religious knowledge or worship.
4. Film festival approved by the Central Government.
5. Representative meeting of an official or commemorative character.
6. Aero show organised by the Central Government.
7. Any demonstration before the Central Government, State Government or Union territory Administration, as the case may be.
8. Any event certified by an officer not below the rank of Joint Secretary to the Government of India in the Ministry administratively concerned to the effect that the event is approved and sponsored by the Government of India or State Government or Union territory Administration, as the case may be.

*Explanation.*- The events specified in this Schedule shall not include exhibitions organised for private purposes in shops or business premises for the sale of foreign goods.

## **Schedule - III**

### **Declaration**

I/We \_\_\_\_\_ (Name/Address of Importer) holding IEC  
No. \_\_\_\_\_ declare that the goods imported under Bill of  
Entry No. \_\_\_\_\_  
- \_\_\_\_\_

dated \_\_\_\_\_ are intended for display or use at *(particulars of the event along with the serial no. as per Schedule II)* to be held at *(details of venue)* from \_\_\_\_\_ to \_\_\_\_\_.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

(Signature)

\_\_\_\_\_

(Name)

\_\_\_\_\_

(Designation)

Contact Telephone No.

\_\_\_\_\_

Email

Date:

Place:

# ANNEXURE 5

## Customs Procedure ATA Carnet Exhibition Goods

*The following Public Notice was issued by the Commissioner of Customs (Import) Air Cargo Complex, Mumbai on 7 June 2012. [Ref: Public Notice No. 19 /2012 dated 7 June 2012]*

Attention of Importers/Exporters/CHA's and Trade is invited to Notification No. 157/1990 – Cus dated 28.03.1990. The clearance of goods under ATA Carnet is governed by Notification No. 157/1990 – Cus dated 28.03.1990. In terms of notification, goods described in Schedule I to the notification, when imported into India for display or use at any event specified in Schedule II or Schedule III to the Notification, are exempt from the whole of Customs duty and the whole of additional duty leviable thereon and the Notification no 158/90-Cus, dated 28.03.90, exempts these goods from auxiliary duty subject to the following conditions:

- (3) The event specified in Schedule II is held in public interest and is sponsored or approved by the Government of Indian or the Trade Fair Authority of India.
- (4) The said goods are imported under an ATA carnet issued in accordance with the Customs Convention or ATA Carnet for temporary admission and the Carnet is guaranteed by the Federation of Indian Chamber of Commerce and Industry, which has been appointed as the 'Guaranteeing Association' for ATA Carnet in India (hereinafter referred to as the 'Federation')
- (5) The said goods in all respects conform to the description, quantity, quality, value and other specifications given in the ATA carnet duly certified by the Customs authorities at the country of exportation.
- (6) The said goods shall be exported within a period of six months from the date of importation.

Provided that where the goods are exported within the said period of six months and again re-imported , the period of six months shall be computed from the date of first clearance.

Provided further that when the Central Government is satisfied that it is necessary in the public interest so to do, it may extend the said period for a further period not exceeding six months. The validity of ATA Carnet shall not in any case exceed one year from the date of issue.

- (7) In the event of failure to export the goods within the period specified in condition (4), the customs duty leviable on the goods as on the date of clearance shall be paid by the 'Federation' :

Provided that the Federation shall not be liable to pay the Customs duty in cases where the said goods are sold in exhibitions or fairs or otherwise disposed of in



India or payment of customs duty with the prior approval of the Government of India (Department of Revenue). Only such goods will be allowed to be sold as are otherwise permissible for import onto the country the Import Policy in force at that time and/ or the buyer holds a valid import license duly endorsed by the Licensing Authority.

In order to streamline the procedure for clearance under ATA Carnet, it is hereby prescribed that in addition to the guidelines provided in the

Customs Preventive Manual, the following procedure shall be followed for day to day workings :

#### **Procedure for Import under ATA Carnet:**

4. In the event of imports under Carnet, the Appraising Officer (PRO) will first confirm that the goods are imported for display or for use at Government approved Exhibitions/Fairs and/or similar events which are covered under Notification No. 157/1990 – Cus dated 28.03.1990. In case of goods are not accompanied by an India Trade Promotion Organisation (ITPO) Certificate, prior permission of the Asstt./Deputy Commissioner of Customs (PRO) must be obtained.
5. Subsequent to above, Noting on the Carnet may be done by the Import Noting Section.
6. 100% examination of the goods will be carried out by the officers of the PRO Section verifying with the details given on the Carnet.
7. The examination report will be duly recorded in the original Carnet document.
8. Subsequently assessment of the goods will be carried out by the AO (PRO) and AC/DC (PRO).
9. The details of the Carnet will then be recorded by TA/PRO in a register to be maintained in the PRO Section. The Serial Number of the Entry Register shall be indicated on the Carnet document retained in the PRO Section.

#### **Procedure for Re-Export under ATA Carnet:**

10. When the goods imported under ATA Carnet are presented for re-export, Noting will be allowed by Appraising Officer (PRO), if the re-export is within six month from the date of imports. In case the six months period has already lapsed, the noting to be allowed on verification of extension order and/or payment of duty with the due authorization for the re-export, as the case may be. In any other case, the matter will be put up to AC/DC (PRO).
11. Once the Noting is allowed, Noting on the Carnet may be done by the Export Noting Section.
12. 100% examination of the goods will be carried out by the officers of the PRO Section verifying with the details given on the Carnet.

13. The examination report will be duly recorded in the original Carnet document.
14. The Examination report establishing the identity of goods, or otherwise, with the import details will be put up to Appraising Officer (PRO) and Asstt./Deputy Commissioner (PRO) for final clearance.
15. The details of the Carnet will then be entered by TA/PRO against the corresponding import details in the Carnet register as prescribed above and then the Carnet may be closed. The Serial Number of the Entry Register shall be indicated on the Carnet document retained in the PRO Section. The officers examining the Carnet shall ensure that Customs copy of the Carnet document is retained in the PRO Section. In cases where the import had taken place at some other port, the export details will be recorded in the Carnet register and a copy of the Carnet will be sent to the concerned port.
16. In all such cases where the goods have been sold or disposed off in India, as provided under Notification 157/1990 – Cus, and duty with interest paid off, the details will be entered in the Carnet register and Carnet will be closed.
17. Appraising Officer (PRO) shall monitor the due export of goods and closure of such Carnets within Time limit as specified in Notfn. No. 157/1990-Cus. In case where goods are not re-exported within the stipulated time, the matter shall be brought to the notice of Asstt./Deputy Commissioner (PRO), who shall ensure that all dues including duty and interest are collected.
18. Carnet Register should be put up to Asstt./Deputy Commissioner (PRO) for inspection by 5<sup>th</sup> of every month.
19. The above instructions may be strictly followed, along with those stated in the Customs Preventive Manual and by the CBEC from time to time.
20. Any difficulty noticed in implementing this Public Notice may be brought to the notice of the Additional Commissioner (PRO).

*F. No. S/3-Misc-PRO- 330/2011 ACC (I)*