



THE COTTON TEXTILES EXPORT PROMOTION COUNCIL

(Sponsored By Government of India)

**E-Serve No.: 56 of 2021 | : Date: May 19, 2021**

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Circular No. EPS/22/2021-22

To: Members of the Council

**Sub : Customs (Import of Goods at Concessional Rate of Duty) Amendment Rules, 2021.**

**Dear Member,**

The Central Board of Indirect Taxes and Customs (CBIC) has issued Circular No. 10/2021-22 dated May 17, 2021 to notify changes introduced through the Customs (Import of Goods at Concessional Rate of Duty) Amendment Rules, 2021 (IGCR).

The major changes in the Customs (Import of Goods at Concessional Rate of Duty) Amendment Rules, 2021 are as follows :

**(1) Job work**

The facility of carrying out job work have been covered under the ambit of IGCR . The scope of the job work facility has been extended to an importer who is a manufacturer but without a complete manufacturing facility. Also, 100% out-sourcing for manufacture of goods on a job-work basis has been permitted for importers who do not have any manufacturing facility at all.

**(2) Capital Goods**

An option has been given to the importers to import capital goods for a specified purpose at a concessional rate of duty and after having put such capital goods to use for the said purpose, clear the same after payment of the differential duty and interest, at a depreciated value, with permission from the jurisdictional Customs Officer.

The Directorate General of Systems (DG Systems), CBIC, is in the process of automating and facilitating online submission of compliances prescribed in the rules through the ICEGATE portal, thereby obviating the need for furnishing paper based documents to the Customs Officer.

A copy of Circular No.10/2021-22 dated May 17, 2021 is enclosed herewith ([click here](#)).

You are requested to please take a note of the above and do the needful.

In case, you need any further clarification in the matter, please get in touch with Shri A.Ravi Kumar, Joint Director.

Regards,

**Dr. Siddhartha Rajagopal**  
**Executive Director**

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