



THE COTTON TEXTILES EXPORT PROMOTION COUNCIL

(Sponsored By Government of India)

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Sub: Implementation of the DGFT Trade Notice No.07/2023-24 dated 8.6.2023 in reference to the pre-import condition under Advance Authorisation Scheme

Dear Member,

This is to inform you that O/o DGFT has issued Trade Notice No.27/2023 dated 25.9.2023 ([copy enclosed](#)) on the implementation of the earlier Trade Notice No.7/2023-24 dated 8.6.2023 in reference to the pre-import condition under the Advance Authorisation (AA) Scheme.

Reference is drawn to DGFT Trade Notice No. 7/2023-24 dated 8.6.2023 according to which all imports made under AA Scheme during the period between 13.10.2017 to 9.1.2019 (including both dates) which could not meet the 'pre-import condition' may be regularized by making payments as prescribed in CBIC Circular No.16/2023 dated 7.6.2023.

O/o DGFT has noticed that its Regional Authorities (RAs) are facing difficulties in determining the treatment to be given for certain export-import scenarios in respect of AA issued during the period between 13.10.2017 to 9.1.2019. In this connection, the issues raised are accordingly clarified as follows:

(1) In case AA under which exports have been made in the period 13.10.2017 to 9.1.2019 and the import is made on/after 10.1.2019, whether pre- import condition will be considered to have been violated.

Clarification: Pre-import condition will not be considered to have been violated.

(2) If AA were issued on/prior to 9.1.2019 and imports were made on or after 10.1.2019, whether pre-import condition will be applicable.

Clarification: Pre-import condition will not be applicable.

(3) If against an AA, imports were partly made up to and including 9.1.2019 and remaining imports were made on or after 10.1.2019, whether imports made on/after 10.1.2019 will be subject to pre- import condition.

Clarification: Imports made on/after 10.1.2019 will not be subject to pre-import condition.

(4) In case of imports made under AA on payment of IGST and Compensation Cess, whether pre-import condition will be applicable.

Clarification: Imports will not be subject to pre-import condition irrespective of date of import.

Members may kindly make a note of the above.

Regards,

Dr. Siddhartha Rajagopal  
Executive Director

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