

Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade
Vanijya Bhawan, New Delhi

Dated: 25th September, 2023

Trade Notice No. 27/2023

To,

1. All Regional Authorities of DGFT
2. All Export Promotion Councils
3. All Advance/EPCG Authorisation Holders

Subject: Implementation of the Trade Notice No. 07/2023-24 dated 08.06.2023 in reference to the pre-import condition under Advance Authorisation Scheme -reg.

This is in reference to the implementation of the Trade Notice 07/2023-24 dated 08.06.2023 according to which all the imports made under Advance Authorization Scheme on or after 13.10.2017 and up to and including 09.01.2019 which could not meet the 'pre-import condition' may be regularized by making payments as prescribed in the Customs Circular No. 16/2023 dated 07.06.2023.

2. In this regard, it is noticed that Regional Authorities are facing difficulties in determining the treatment to be given for certain export-import scenarios in respect of Advance Authorisations issued in the period between 13.10.2017 to 09.01.2019.

3. In view of the above, the issues raised are accordingly clarified as follows:

S. No.	Issue raised	Clarification
I.	In case Advance Authorizations under which exports have been made in the period 13.10.2017 to 09.01.2019 and the import is made on or after 10.01.2019, whether pre-import condition will be considered to have been violated.	Pre-import condition will not be considered to have been violated.
II.	If Advance Authorizations were issued on or prior to 09.01.2019 and imports were made on or after 10.01.2019, whether pre-import condition will be applicable.	Pre-import condition will not be applicable.
III.	If against an Advance Authorization, import	In such a scenario, the

	were partly made up to and including 09.01.2019 and remaining imports were made on or after 10.01.2019, whether imports made on or after 10.01.2019 will be subject to pre- import condition.	imports made on or after 10.01.2019 will not be subject to pre-import condition.
IV.	In case of imports made under Advance Authorisation on payment of IGST and Compensation Cess, whether pre-import condition will be applicable.	In such a scenario, the imports will not be subject to pre-import condition irrespective of date of import.

4. This issues with the approval of the Competent Authority.


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