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

**Public Notice No. 18/2024**  
**New Delhi, Dated: 22<sup>nd</sup> August, 2024**

**Subject:** Amendments of para 4.49(g) under Chapter 4 of the Handbook of Procedures, 2023, to reduce Compliance Burden and enhance Ease of doing Business-reg.

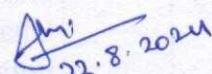
In exercise of powers conferred under Paragraph 1.03 and 2.04 of the Foreign Trade Policy, 2023, as amended from time to time, the Director General of Foreign Trade hereby makes the following amendments in Chapter 4 of the Handbook of Procedures, 2023 with immediate effect:

S. No.	Para No.	Existing Provision	Revised Provision
1	4.49 g (i)	The Authorisation holder shall submit documents showing consumption of full imported quantity as per norms. In case, there is shortfall in fulfilment of Export Obligation and unutilized imported quantity remains with the authorisation holder, the Authorisation holder shall submit a self declaration along with the Chartered Accountant's certificate regarding destruction of the unutilized duty free imported material accompanied by an affidavit-cum-indemnity bond indemnifying the Government for any harm or loss occurring due to diversion of such imported material from unregistered sources into domestic market that may be detected in future by any authority, or proof of re-export of the same	The Authorisation holder shall submit documents showing consumption of full imported quantity as per norms. In case, there is shortfall in fulfilment of Export Obligation and unutilized imported quantity remains with the authorisation holder, the Authorisation holder shall submit a self declaration along with the Chartered Accountant's certificate regarding destruction of the unutilized duty free imported material accompanied by an affidavit-cum-indemnity bond indemnifying the Government for any harm or loss occurring due to diversion of such imported material from unregistered sources into domestic market that may be detected in future by any authority, or proof of re-export of

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		<b>to the same supplier</b> in terms of Para 4.42 of HBP.	the same in terms of Para 4.42 of HBP.
2	4.49 g (ii)	Exports made under free shipping bills/under same authorisation after expiry of Export Obligation period using unutilized quantity of drugs shall also be accepted in-lieu of submission of destruction certificate as stated in para (i) above, provided the exact description and technical characteristics of the drug exported matches with that of export item described in the Advance Authorisation. However, the Authorisation holder shall pay customs duty with applicable interest to the Custom Authority on unutilized quantity imported under Advance Authorisation. The exports made outside Export Obligation period shall only be considered for waiver of destruction certificate and not for waiver of liability of applicable duties and interest.	Exports made under <b>any shipping bills</b> /under the same authorisation after expiry of Export Obligation period using unutilized quantity of drugs shall also be accepted in-lieu of submission of destruction certificate as stated in para (i) above, provided the exact description and technical characteristics of the drug exported matches with that of export item described in the Advance Authorisation. However, the Authorisation holder shall pay customs duty with applicable interest to the Custom Authority on unutilized quantity imported under Advance Authorisation. Such exports shall only be considered for waiver of destruction certificate and not for waiver of liability of applicable duties and interest.

**Effect of the Public Notice:** Para 4.49 (g) (i) and Para 4.49 (g) (ii) of Chapter 4 of the Handbook of Procedures 2023, have been amended by inclusion of all types of Shipping Bills in lieu of Destruction Certificate and simplified provision for re-export of un-utilized drugs removing the need to re-export to the same supplier, for ease of doing business and reduction of compliance burden.



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