

DGFT vide its [Notification No. 57/2015-2020](#) dated 31<sup>st</sup> March, 2020 has extended the Foreign Trade Policy which was valid up to 31.03.2020 till 31.03.2021 with certain amendments.

Similarly, vide [Public Notice No. 67/2015-2020](#) dated 31<sup>st</sup> March, 2020 the Handbook of Procedures is extended up to 31.03.2021 with certain amendments. Key highlights of the amendments are given below: -

#### **Highlights of the Amendments in Foreign Trade Policy, 2015-2020 for apparel sector are :**

#### **Chapter 4-DUTY EXEMPTION REMISSION SCHEMES**

- **Para 4.14 (Details of Duties exempted)**-Imports against Advance Authorisations for physical exports exempted from Integrated Tax and Compensation Cess has been extended up to 31.03.2021.
- **Para 4.29 (viii) (Validity & Transferability of DFIA)**- For all DFIA's (including transferable DFIA's), where the validity for import is expiring between 01.02.2020 and 31.07.2020, the validity stands automatically extended by six months from the date of expiry.

#### **Chapter 5-EXPORT PROMOTION CAPITAL GOODS (EPCG) SCHEME**

- **Para 5.01 (a) (EPCG Scheme)**-

Capital goods imported under EPCG Authorisation for physical exports are exempted from IGST and Compensation Cess up to 31.03.2021.

- **Para 5.01 (c) (EPCG Scheme)**- In case the validity period for import expires during 1<sup>st</sup> February, 2020 to 31<sup>st</sup> July, 2020, the validity stands automatically extended by further 6 months from the date of such expiry.

#### **Chapter 6-EXPORT ORIENTED UNITS (EOUs), ELECTRONICS HARDWARE TECHNOLOGY PARKS (EHTPs), SOFTWARE TECHNOLOGY PARKS (STPs) AND BIO-TECHNOLOGY PARKS (BTPs)**

- **Para 6.01 (d) (ii) (Export and Import of Goods),**

The imports and/ or procurement from bonded warehouse in DTA or from international exhibition held in India shall be without payment of duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 and additional duty, if any, leviable thereon under Section 3(1), 3(3) and 3(5) of the said Customs Tariff Act. Such imports and/ or procurements shall be made without payment of integrated tax and compensation cess leviable thereon under section 3(7) and 3(9) of the Customs Tariff Act, 1975 as per notification issued by the Department of Revenue and such exemptions would be available upto 31.03.2021.

**Highlights of Amendments in Handbook of Procedures (HBP) are :**

### **Chapter 3- EXPORTS FROM INDIA SCHEMES**

- **Para 3.15(a) (Last date of filing of application for Duty Credit Scrips)-** Where the Application for obtaining Duty Credit Scrip under MEIS is given;

The shipping bills where the LET Export (LEO) date falls during the period 01.02.2019 to 31.05.2019, application may be filed within a period of 15 months instead 12 months."

- **Para 3.20 (Validity of status certificate)-**

Status Certificates issued under this FTP shall be valid for a period of 5 years from the date on which application for recognition was filed or 31.03.2021, whichever is later.

### **Chapter 4- DUTY EXEMPTION REMISSION SCHEMES**

- **Para 4.12 (vi) (Entitlement)-**

Norms ratified by any Norms Committee (NC) in the O/o DGFT on or after 01.04.2015 in respect of any Advance authorization obtained under paragraph 4.07 shall be valid for the entire period of the Foreign Trade Policy i.e. up to 31.03.2021 or for a period of three years from the date of ratification, whichever is later.

- **Para 4.41(d)- Validity period for import and Revalidation of Authorisation-** For all Advance Authorisations where the validity for import is expiring between 01.02.2020 and 31.07.2020, the validity stands automatically extended by six months from the date of expiry. No separate amendment/endorsement is required on the authorisations. The option to avail further validity extensions under this para would remain available for these authorisations as per eligibility."
- **Para 4.42 (h) - Validity period for import and Revalidation of Authorisation-**For all Advance Authorizations where the export obligation period is expiring between 01.02.2020 and 31.07.2020, the Export Obligation period stands automatically extended by six months from the date of expiry. No separate application with composition fee, amendment or endorsement is required for this purpose. The option to avail further validity extensions under this para beyond this period would remain available for these authorisations as per eligibility.
- **Para 4.95- Procedure to apply for the Scheme for Rebate of State and Central Levies and Taxes (RoSCTL) and Additional Ad-hoc incentive under RoSCTL**

**(k) (a) –** For shipping bills with LEO date from 07.03.2019 to 31.12.2019, the last date for filing online claims is amended to read as 31.12.2020 in place of 30.06.2020.

### **Chapter 5- EXPORT PROMOTION CAPITAL GOODS (EPCG) SCHEME**

- **Para 5.04(a) (Certificate of Installation of Capital Goods)-** In case the period of six months expires during 1<sup>st</sup> February, 2020 to 31<sup>st</sup> July, 2020, the period for submission of Installation Certificate is extended by further 6 months from the original due date.

- **Para 5.14 (Block-wise Fulfillment of EO)**- If the block wise export obligation period expires during 1<sup>st</sup> February, 2020 to 31<sup>st</sup> July, 2020, such period is deemed to be automatically extended by further 6 months from the date of such expiry.
- **Para 5.17 (Extension in Export Obligation Period)**-If the export obligation period expires during 1<sup>st</sup> February,2020 to 31<sup>st</sup> July, 2020, such period is deemed to be automatically extended by further 6 months from the date of such expiry.

#### **Chapter 6- EXPORT ORIENTED UNITS (EOUs), ELECTRONICS HARDWARE TECHNOLOGY PARKS (EHTPs), SOFTWARE TECHNOLOGY PARKS (STPs) AND BIO-TECHNOLOGY PARKS (BTPs)**

- **Para 6.01 (b) (ii) (Application / Approval / Renewal of approval)** -All such Letter of Permission (LOPs)/ Letter of Intent (LOIs) whose original or extended validity expires on or after 1<sup>st</sup> March, 2020 may be deemed to be valid upto 31<sup>st</sup> December, 2020 where further extension, if necessary, will be granted by the Board of Approval.
- **Para 6.06 (c) (ii) Conditions of Import**- In case the export obligation period expires during 1<sup>st</sup> March, 2020 to 30<sup>th</sup> June, 2020, it would deem to be valid upto 30<sup>th</sup>September, 2020.

#### **Chapter 7- DEEMED EXPORTS**

- **Para 7.05(a) (Frequency of application and time period for claiming TED / Drawback)** -

The date of filing of applications for refund of TED/Drawback may be deemed to be extended upto 30<sup>th</sup> September, 2020.

#### **Chapter 9- DEFINITIONS**

- **Para 9.02 (Late Cut)** -Last dated of submission of application, for the purpose of late cut, would be taken as that extended vide Public Notice No. 67/2015-2020 dated 31<sup>st</sup> March, 2020.

#### **Amendments in the Appendices & Aayat Niryat Forms:**

- (i) **In clause 6 of Appendix-6E (Form of Legal Agreement for EOU-EHTP-STP-BTP)-**

QPR for quarters ending March, 2020 and June, 2020 and APR for Financial year ending on 31.03.2020 can be filed up to 30<sup>th</sup> September, 2020.

- (ii) **In clause 6(A) of Appendix 6E (Form of Legal Agreement for EOU-EHTP-STP-BTP)-**

Monthly reports for months ending February, 2020 to June , 2020 can be filed upto 31<sup>st</sup> July, 2020.

**(iii) In clause (viii) of Appendix 6H (Procedure to be followed for Reimbursement of Central Sales Tax (CST) on supplies made to Export Oriented Units (EOUs) and units in Electronic Hardware Technology Park (EHTP) and Software Technologies Park (STP))-**

For the claims of quarters ending 30<sup>th</sup> September and 31<sup>st</sup> December, 2019, the last of filing applications for refund of CST is extended upto 30<sup>th</sup> september,2020.

This is for your kind information.