

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

Dated: 25<sup>th</sup> 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  |

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|     | 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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