

(TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY PART-I  
SECTION-I)

GOVERNMENT OF INDIA  
MINISTRY OF COMMERCE AND INDUSTRY  
DEPARTMENT OF COMMERCE

PUBLIC NOTICE No. 41/2025-26  
NEW DELHI, DATED THE 21<sup>st</sup> December, 2025

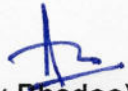
**Subject: Amendments in Chapter 6 of the Handbook of Procedures and Appendix - 6N of Appendices and ANFs - regarding.**

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 amendment in Chapter 6 of Handbook of Procedures 2023 and inclusion of Appendix - 6N of Appendices and ANFs:

Para No.	Existing Provision	Revised Provision
6.41	<new para>	<b>Formats of various letters/permissions to EOUs</b>  The formats of letters and permissions not specified elsewhere, which are granted by the respective Jurisdictional Development Commissioners (DCs) to Export Oriented Units (EOUs), are specified in Appendix - 6N of Appendices and ANFs.  The Development Commissioners may modify the format or include any additional conditions in such letters/permissions as deemed fit, in accordance with the provisions of the Foreign Trade Policy (FTP) and Handbook of Procedures (HBP).

2. Appendix - 6N of Appendices & ANFs of Handbook of Procedure is notified with immediate effect.

**Effect of this Public Notice:** The above provisions have been introduced to standardize formats of various letters/permissions issued by Development Commissioner for Export Oriented Units (EOUs) and to ensure the smooth and effective administration of the scheme.

  
(Ajay Bhadoo)  
Addl. Secretary to the Govt. of India &  
Director General of Foreign Trade  
Email: dgft@nic.in

## **APPENDIX – 6N**

### **FORMATS OF LETTERS/PERMISSIONS ISSUED TO EOUS**

1. ACCEPTANCE OF LUT FOR NEW EOU / LOP EXTENSION / BROAD BANDING ETC.
2. INCLUSION OF ADDITIONAL ITEMS IN LUT
3. BROAD BANDING OF LOP
4. ENHANCEMENT OF CAPACITY AND APPROVAL OF REVISED PROJECTION UPTO THE VALIDITY OF LOP
5. CONSOLIDATION OF GOODS
6. ADVANCE DTA SALE PERMISSION
7. DTA SALE PERMISSION – 6.08
8. DTA SALE PERMISSION AGAINST FOREX RECEIVED FROM OVERSEAS
9. EXTENSION OF VALIDITY OF LOP
10. INCLUSION OF ADDITIONAL LOCATION
11. CHANGE OF LOCATION
12. IN-PRINCIPLE EXIT FROM EOU SCHEME
13. FINAL EXIT FROM EOU SCHEME
14. EXTENSION OF LOP AFTER COMMENCEMENT OF PRODUCTION
15. PERMISSION FOR EXHIBITION UNDER PARA 6.21 OF FTP
16. FIXATION OF AD-HOC NORMS
17. FORMAT OF LETTER FOR TAKING NOTE OF CHANGE OF DIRECTORS
18. FORMAT OF LETTER FOR PERMISSION FOR RE-EXPORT OF GOODS FOR REPAIR

ACCEPTANCE OF LUT FOR NEW EOU  
(Refer Appendix 6E)

File No.. ..

Date:

To

*(Unit's address)*

Subject: Acceptance of Legal Agreement – reg.

Reference: Letter of Permission (LoP) No. .... dated .....

Sir/Madam,

With reference to your letter No..... dated ..... on the above subject, please find enclosed a copy of the Legal Agreement dated ..... (in Appendix 6E of HBP) executed by you and accepted by the Competent Authority, ..... Special Economic Zone. Attached to this is a verified list of concessional items for import as per Annexure which will be subject to notifications issued by the Central Board of Indirect Taxes from time to time in this regard.

This is issued with the approval of the Development Commissioner.

Enclosure: As mentioned.

Yours faithfully,

(.....)

Deputy/Assistant development commissioner

Copy:

Assistant Commissioner (Preventive)...

.....

Assistant development commissioner

INCLUSION OF ADDITIONAL ITEMS IN LUT

(Refer Annexure 1 to Appendix 6E)

File No. ....-100% E.O.U

Date .....

To

(Unit's address)

Subject: Request for permission for import/procurement of indigenous items and inclusion of the same in Annexure – I of Legal Agreement – reg.

Reference: Letter of Permission (LoP) No. .... dated .....

Sir/Madam,

I am directed to refer to your letter dated ... on the above subject and to say that your proposal for import as well as indigenous procurement of the item, namely in addition to the existing list of items and inclusion of the them in Annexure – I of Legal Agreement. Details of the item(s) are listed below/enclosed as per Annexure enclosed, has been taken note as part of Legal Agreement in office record subject to eligibility under Customs notifications issued in this regard from time to time.

2. All other terms and conditions of LOP dated ... will remain unchanged.
3. The raw materials to be imported is not classified as prohibited under ITC (HS) classification and should not figure in the negative list of Imports
4. The revised Annexure-I to LUT shall be attached to the original LUT accepted by this office earlier.
5. Consequent on approval of the additional item, there is change in projections given revised Projections by you as under have been accepted and approved.

(₹ in Crore)

Exports Projected	
FE outflow	
NFEE Projected	

5. Please keep this letter with your original Legal Agreement accepted by Development Commissioner, SEZ.
6. This is issued with the approval of the Development Commissioner.

Yours faithfully

(.....)

Deputy/Assistant Development Commissioner

Encl: As above.

Copy:

Assistant Commissioner of Customs (Preventive)

.....

BROAD BANDING OF LOP

(Refer para 6.34(e) of the HBP)

File No. ....

Date: ...

To

(Unit's address)

Subject: Request for broad-banding of items of manufacture – reg.

Reference: Letter of Permission (LoP) No. .... dated .....

Sir,

I am directed to refer to your letter dated ..... (more than one letters may also be mentioned) on the subject cited above and to say that the of LOP dated ....., in terms of para 6.34(e) of Handbook of Procedures 2023 to include the following items: -

<u>Exiting approved items</u>	<u>Revised approved items</u>
(A)	(A)
(B)	(B)
(C)	(C)
	(D)
	(E)
	(F)

The details of revised items are given below

Sl.No.	Items proposed to manufacture & export	ITC HS code	Category	Annual capacity

The approval is subject to the following specified terms and conditions in the LOP dated .....

1. All other terms and conditions of LOP dated ....., referred to above, shall remain unchanged.
2. The Unit shall maintain positive NFE/value addition as prescribed in the Foreign Trade Policy
3. Revised legal agreement in terms of Appendix 6E of [FTP 2023](#) shall be executed within 15 days of issue of this letter.
4. The items proposed does not figure in the list of restricted/prohibited items of export under ITC (HS) Classification and do not require industrial license.
5. The above approval is subject to the condition that if the manufacture and export of the above item require any license or other statutory permission, the same shall be obtained by the Unit.
6. Please keep this letter attached with original LOP dated 03.06.1999 and convey your acceptance to the above terms and conditions immediately.
7. This is issued with the approval of the Development Commissioner.

Yours faithfully

(.....)

Deputy/Assistant Development Commissioner

Copy:

Assistant Commissioner of Customs (Preventive)

.....

**ENHANCEMENT OF CAPACITY AND APPROVAL OF REVISED PROJECTION UPTO  
VALIDITY OF LOP**

(Refer para 6.34 (d) of HBP)

File No. ....

Date: ....

To  
(Unit's address)

Sub: Request for enhancement of capacity and approval of revised projection upto the validity of LoP  
– reg.

Ref: Letter of Permission (LoP) No. .... dated .....

Sir/Madam,

Please refer to your letter No. .... dated ..... (e-mail dated ..... ) on the subject mentioned above. Approval of the Development Commissioner, .....SEZ is hereby conveyed for enhancement of capacity of items for manufacture and exports mentioned in the LOP dated ..... alongwith revision in projections of exports and imports in the following manner:-

Item description	Unit	Current annual capacity	Proposed capacity

2. Revision in projections of imports and exports for the current five-year block w.e.f. .... to ..... under LOP dated ....., are as under:-

(Rs. in lakhs)

S.No.	Description	Projection approved vide letter dt. ....	Revised projection
1.	FOB Value of exports in five years		
2.	Foreign exchange outgo on:		
	- Import of Machinery		
	- Import of raw materials and components		
	- Import of spares and consumables		
	- Repatriation of dividends and profits to foreign collaborators		
	- Royalty		
	- Lump sum know-fee fee		
	- Design & Drawing fee		
	- Payment of foreign technicians		
	- Commission on exports etc.		
	- Foreign Travel		
	- Amount of interest to be paid on ECB/deferred payment credit		
	- Any other payments		
	Total Outgo:		
	NFE earnings in five years (1-2)		

3) This permission is subject to the following terms and conditions: -

i) Substantial activity of manufacturing shall be carried out within the bonded premises in terms of CBEC Circular No. 65/2002-Cus dated 07.10.2002 and Notification No. 52/2003-Cus dated 31.03.2003.

ii) Positive NFE / Value Addition shall be maintained as per Foreign Trade Policy.

iii) All other terms and conditions of LOP dated ..... will remain unchanged.

iv) Please keep this letter along with the LOP dated .....

4 You are requested submit revised Legal Agreement in terms of Appendix 6E of Handbook of Procedures, 2023 within 15 days provided there are changes in the Annexure – I to the existing Legal Agreement.

5. This is issued with the approval of the Development Commissioner.

.

Yours faithfully,

(.....)

Deputy/Assistant development commissioner

Copy:

Assistant Commissioner of Customs (Preventive)

.....

FORMAT OF LETTER FOR CONSOLIDATION OF GOODS

(Refer para 6.01(k) of FTP)

File No. ....

Date: ....

To

(Unit's address)

Subject: Request for consolidation of goods related to manufactured articles – reg.

Reference: Letter of Permission (LoP) No. .... dated .....

Sir/Madam,

I am directed to refer to your letter dated ..... on the subject mentioned above and to say that the Development Commissioner, (relevant)SEZ has approved your proposal for consolidation of following items along with the manufactured articles subject to the condition that value of such accessories should not be exceed more than 5% of export made in preceding financial i.e .....:-

<u>S. NO.</u>	<u>Item Description</u>	<u>Total Qty</u>	<u>Domestic Qty</u>	<u>Domestic Value INR</u>	<u>Import Qty</u>	<u>Import value INR</u>
1						
2						
3						
4						
5						
6						
	Total:					

2. This above permission is subject to the following terms and conditions: -
  - a.Details of procured/imported goods and articles manufactured by the EOU will be listed separately in the export documents;
  - b.In such cases, value of procured/imported goods will not be taken into account for calculation of NFE and DTA sale entitlement;
  - c.Such imported/ procured goods shall not be allowed to be sold in DTA.
3. All other terms and conditions of LOP dated ..... shall remain unchanged.
4. This is issued with the approval of the Development Commissioner

Yours faithfully,

(.....)

Deputy/Assistant development commissioner

Copy:

Assistant Commissioner of Customs (Preventive)

.....



FORMAT FOR PERMISSION OF ADVANCE DTA SALE

(Refer para 6.07(i) of FTP and Appendix 6G)

File No.\_ ... ..

Date: ... ..

To,  
(Unit's address)

Subject: Request for advance DTA sale of [*Item for which advance DTA sale granted*] – reg.

Reference: Letter of Permission (LoP) No. .... dated .....

Sir/Madam,

I am directed to refer to your letter dated ..... on the above mentioned subject and to convey the approval of Development Commissioner, (relevant)SEZ, for advance DTA sale of (NAME OF ITEM) for Rs.(DTA SALE AMOUNT) lakhs (Rupees ..... IN WORDS only) against the estimated exports projected by you in the first year(two years in case of pharmaceutical units), subject to the following terms and conditions as mentioned below:-

Terms and conditions:

- a) This permission shall be valid for a period of one year from the date of issue of this letter and the unit shall maintain positive NFE criteria within a maximum period of two years (three years in case of pharmaceutical units) from the date of commencement of the production) i.e. upto .....
  - b) The provisions and procedure of Customs & GST Acts, rules made thereunder and the notifications/ circular issued on this behalf shall be followed.
  - c) The provisions & procedure as applicable under any State law / rules shall be followed.
  - d) Details of advance DTA sale undertaken shall be submitted as and when asked by this office.
- 2 This permission is accorded in terms of para 6.07(i) of Foreign Trade Policy 2023 read with Appendix 6G of Appendices and Aayat Niryat Forms 2023.
  3. This is issued with the approval of the Development Commissioner

Yours faithfully

(.....)

Deputy/Assistant development commissioner

Assistant Commissioner of Customs (Preventive)

.....

## DTA SALE PERMISSION

(Refer para 6.07 of FTP and Appendix 6G)

File No. ....  
To

Date: ... ..

*(Unit's address)*

Subject: Request for DTA sale permission for the entitlement period .....  
(Quarterly/Hoalf-yearly/Annual) – reg.

Reference: Letter of Permission (LoP) No. .... dated .....

Sir/Madam,

Please refer to your letter dated ..... (*more than one letter may be mentioned*) on the subject cited above seeking permission for DTA sales for the entitlement period ..... ((1<sup>st</sup>/2<sup>nd</sup>/3<sup>rd</sup>/4<sup>th</sup> Quarter)/(1<sup>st</sup>/2<sup>nd</sup> Half Year)/Annual). Your application has been considered and approval of the Development Commissioner, .....(relevant) SEZ is hereby conveyed for DTA sale of goods, which are similar to those exported, as per eligibility and entitlement, as mentioned in Table below:-

Physical export for the period .....	DTA permission granted
Name of items 1.....: Rs. .... Lakhs 2.....: Rs. .... Lakhs 3.....: Rs. .... Lakhs ----- Total: Rs..... Lakhs	Name of items 1.....: Rs. ..... Lakhs 2.....: Rs. ..... Lakhs 3.....: Rs. ..... Lakhs ----- Total: Rs..... Lakhs

2. The above permission is subject to the following terms and conditions:-
  - i) The provisions and procedure of Customs Act/IGST Act/CGST Act/SGST Act/Central Excise Act, rules made thereunder and the notification/circular issued on this behalf shall be followed.
  - ii) If the goods sought to be sold in the DTA required any quality control certificate under any Act, Rule, Regulation, the DTA sale will be allowed only after production of such certificates;
  - iii) The provisions & procedures as applicable under any State Laws/ rules shall be followed.
  - iv) Details of actual advance DTA sales effected in quantity terms and value terms with the date of sale shall be submitted to this office every month till expiry of validity of this permission.
3. This permission is accorded in terms of the provisions contained in para 6.07(a) of FTP 2023 read with Para 6.14 of Hand Book of Procedures and Appendix 6 G of Hand Book of Procedures 2023.
4. This is issued with the approval of the Development Commissioner.

Yours faithfully,

(.....)

Deputy/Assistant Development Commissioner

Copy to: The Assistant Commissioner of Customs (Preventive), .....

Remark: No DTA sale permission required as per current policy. Only intimation is enough. However above can be given if units insist for permission letter.

FORMAT FOR DTA SALE PERMISSION AGAINST FOREX RECEIVED FROM OVERSEAS

(REFER PARA 6.08(b) OF FTP

File No<sub>2</sub> ... ..

Date ... ..

To

*(Unit's address)*

Subject: Request for DTA sale permission for supply of ..... against purchase order received from M/s. .... *[Name and address of overseas buyer]* under Para 6.08(b) of Foreign Trade Policy, 2023 – reg.

Reference: Letter of Permission (LoP) No..... Datd.....

Sir/Madam,

I am directed to refer to your letter dated ..... on the subject cited above and to convey the approval of the Competent Authority, (relevant)SEZ, for supply of [Qty with units] of ..... [NAME OF COMMODITY/GOODS] titled (as per list attached) for a value of ..... [AMOUNT IN FOREIGN CURRENCY] ( AMOUNT IN FOREIGN CURRENCY IN WORDS only), in DTA to M/s [COMPLETE NAME AND ADDRESS OF INDIAN BUYER] against payment in foreign exchange in terms of Para 6.08(b) of the Foreign Trade Policy 2023 and subject to the following terms & condition:-

1. Positive NFE and Value addition as per Foreign Trade Policy shall be maintained.
2. You shall pay the applicable duties and taxes, as notified by the Department of Revenue, Ministry of Finance, Government of India (notified from time to time) before clearance of goods.
3. Procedures/formalities as required under Customs/Central Excise/GST rules/regulations shall be observed..
4. Valuation of the goods shall be to the satisfaction of custom authorities.
5. The realization of proceeds in foreign exchange from M/s [NAME AND ADDRESS OF OVERSEAS BUYER] in respect of the above mentioned supplies shall be received within 270 days (9 month) from the date of supply and such realization shall be intimated to this office within 30 days from the date of receipt of payment along with self- attested copies of Foreign Inward Remittance Certificate (FIRC) issued by the bank.

This is issued with the approval of Development Commissioner

Your faithfully,

(.....)

Deputy/Assistant development commissioner

Copy:

- 1) Deputy Commissioner, Customs (Preventive),, ... ..
- 2) The Buyer [with full address as mentioned at para 1 above]

FORMAT OF LETTER FOR RENEWAL OF VALIDITY OF LOP

(Refer 6.01(c) and 6.34(h) of HBP)

File No .....  
To

Date: ..... .

(Unit's address)

Subject: Request for extension of the Letter of Permission for a further period of 5 years  
(.....Block) under the 100% EOU Scheme with effect from ..... – reg.

Reference: Letter of Permission (LoP) No. .... dated .....

Sir/Madam,

I am directed to refer to your letter dated ..... on the subject above and to convey the approval of the Development Commissioner, (relevant)SEZ for continuance of the activities of M/s..... as Export Oriented Unit located at ..... (address of the Unit), in the State of ..... for the manufacture/service of the following item(s) upto the capacities specified below on the basis of maximum utilisation of plant and machinery for a further period of five years with effect from ..... to .....

Sl. No.	Item(s) of manufacture	Unit(s)	Annual capacity	ITC (HS)
1.				
2.				

Renewal of projections of imports and exports for the extended period shall be as under:

(Rs. in lakh)

1.	FOB Value of exports in next five years	
2.	Foreign exchange outgo on:	
	- Import of Machinery	
	- Import of raw materials and components	
	- Import of spares and consumables	
	- Repatriation of dividends and profits to foreign collaborators	
	- Royalty	
	- Lump sum know-fee fee	
	- Design & Drawing fee	
	- Payment of foreign technicians	
	- Payment on training of Indian Technicians abroad	
	- Commission on exports etc.	
	- Foreign Travel	
	- Amount of interest to be paid on ECB/deferred payment credit	
	- Any other payments (incl. Job work, Membership fees Inspection charges etc)	

	Total Outgo:	
3.	NFE earnings in five years (1-2)	

This permission is subject to the following terms and conditions:-

- i) Substantial activity of manufacturing shall be carried out within the bonded premises in terms of CBEC Circular No. 65/2002-Cus dated 07.10.2002 and Notification No. 52/2003-Cus dated 31.03.2003.
- ii) Positive NFE /Value Addition shall be maintained as per Foreign Trade Policy.
- iii) All other terms and conditions of LOP dated ..... will remain unchanged.
- iv) Please keep this letter along with the LOP dated .....

You are requested to convey your acceptance of above terms & conditions immediately and submit revised Legal Agreement in terms of Appendix 6E of Foreign Trade Policy and Handbook of Procedures, 2023 within 15 days.

Yours faithfully

(.....)

Deputy/Assistant development commissioner

Copy:

- 1 Assistant Commissioner of Customs (Preventive)
2. Director of Industries, ..... (*respective State Government*)
3. Guard File

FORMAT OF LETTER FOR INCLUSION OF ADDITIONAL LOCATION

(Refer para 6.34 (g) of HBP)

File No ... ..

Date ... ..

To

I (Unit's address)

Subject: Request for inclusion of additional location – reg.

Reference: Letter of Permission (LoP) No. .... dated .....

Sir/Madam,

I am directed to refer to your letter dated ..... on the subject cited above and to convey the approval of the Development Commissioner, (relevant)SEZ for addition of location in the LOP dated ....., as per details mentioned below:-

Location: .....

This approval is subject to terms & conditions as follows:

- i) All other terms and condition of LOP dated ..... and imposed from time to time shall remain unchanged.
- ii) The additional location is subject to clearances of land use or environmental condition, if any;
- iii) A Legal Agreement in Appendix 6E of of Foreign Trade Policy 2023 shall be executed within 15 days of the issue of the letter.
- iv) Bond B-17 after execution by the Customs authority may be submitted.
- v) Additional location should be bonded with Customs
- vi) Consequent on approval of the additional location, there is change in projections given revised Projections by you as under have been accepted and approved.

(₹ in Crore)	
Exports Projected	
FE outflow	
NFEE Projected	

Please keep this letter along with original LOP dated .....

Yours faithfully,

(.....)

Deputy/Assistant development commisioner

Copy:

- 1) Assistant Commissioner of Customs (Preventive)

FORMAT OF LETTER FOR CHANGE OF LOCATION

(Refer to para 6.34 (g) of HBP)

File No. ....

Date: ... ..

To,  
(Unit's address)

Subject: Request for change of location – reg.

Reference: Letter of Permission (LoP) No. .... dated .....

Sir/Madam,

I am directed to your letter dated ..... on the subject cited above and to convey the approval of Development Commissioner, (relevant)SEZ, for change of location from ..... to ..... in terms of para 6.34(g) of Handbook of Procedures 2023 in your LOP date \_\_\_\_

This approval is subject to following terms & conditions:-

- i) All other terms and conditions of LOP dated ..... and imposed from time to time, if any, shall remain unchanged.
- ii) The change of location is subject to clearances of land use or environmental condition, if any.
- iii) A legal agreement in Appendix 6E of FTP 2023 shall be executed within 15 days of the issue of the letter.

Please keep this letter with original LOP dated .....

Yours faithfully,

(.....)  
Deputy/Assistant Development Commissioner

Copy:

Assistant Commissioner of Customs (Preventive)

.....



FORMAT OF LETTER FOR IN-PRINCIPLE EXIT FROM EOU SCHEME

(Refer to para 6.17 of FTP)

F. No.

Date:

To

*(Unit's address)*

Subject: Request for exit from EOU Scheme – Issuance of “In-Principle” exit order – reg.

Reference: 1. Letter of Permission (LoP) No. .... dated .....

Sir/Madam,

With reference to your letter No..... dated ..... for exit from EOU Scheme, Development Commissioner, .....SEZ is pleased to accord in-principle exit from EOU Scheme subject to the guidelines enumerated under Appendix 6K of Hand Book of Procedures read with Para 6.17(..... )*[sub-para of para 6.17 shall be filled as per unit's request]* of Foreign Trade Policy 2023 and submission of information and relevant documents mentioned in ANF-6D within a period of six months from the date of issue of this order, for considering the final exit from 100% EOU scheme.

2. Prescribed format of Legal Undertaking for exit of the Unit and application for exit from EOU Scheme in ANF-6D are enclosed herewith. It may please be noted that on failure to submit the documents prescribed in the above formats, this approval would lapse automatically unless a further extension is allowed by the Development Commissioner. Final exit order will be issued only on receipt of the above documents by this office complete in all respect and on compliance of above requirements.

3. You may also furnish the following documents alongwith the application for exit from EOU Scheme:

- a) CA certified APR for the period/year after completion of the last five year block including the current year.
- b) Refund of CST received on closing stock of inventory, if any.
- c) Details of pending foreign exchange realization, if any.
- d) Original Green Card and Letter of Permission.
- e) Document showing payment of applicable Customs and Excise duties/GST on the imported and indigenous capital goods, components, consumables, spares, etc. in stock.

4. Final exit order shall be subject to the following:

- a) The penalty imposed by the appropriate authority, under the Foreign Trade (Development and Regulation) Act, 1992, as amended, for non-fulfillment of the conditions of approval, would be paid. In case an appeal against an order imposing penalty is pending, final exit would be considered if the unit has obtained a stay order from Competent Authority and has furnished a Bank Guarantee for the penalty adjudicated by the appropriate authority unless the appellate authority makes a specific order exempting the unit from this requirement.
- b) In case the Unit has failed to fulfill the terms and conditions of LOP and penal proceedings are to be taken up/are in process, a Legal Undertaking for payment of penalties, that may be imposed, would be executed with the Development Commissioner concerned.

5. This is issued with the approval of the Development Commissioner.

Yours faithfully,

(.....)  
Deputy/Assistant Development Commissioner

Encl: As above.

Copy to: The Assistant Commissioner of Customs (Preventive), .....

FORMAT OF LETTER FOR FINAL EXIT FROM EOU SCHEME

(Refer to para 6.17(e) of FTP)

F. No.

Date:

**FINAL EXIT ORDER**

(Order as per provision under Para 6.17 of Foreign Trade Policy 2023)

M/s ..... , having its Registered Office at ..... [*complete regd. office address*] and factory at ..... [*complete factory address*] was granted approval for setting up of a 100% EOU vide LOP No. .... dated ..... for manufacture & export of ..... [*complete details of items of manufacture*].

Whereas, M/s ..... had applied for exit from EOU Scheme and was granted in-principle exit permission vide letter dated ..... in terms of para 6.17 of Foreign Trade Policy 2023 to comply with the conditions of exit formalities from EOU Scheme as per Foreign Trade Policy / Hand Book of Procedures.

Whereas the Assistant Commissioner of Customs, ..... [*address of o/o of customs/gst who has issued noc*], vide letter C.No. .... dated ..... has communicated that [observations in two to three lines].

Whereas M/s ..... had submitted application for final exit from EOU scheme in ANF – 6D vide their letter dated .....

And whereas the said M/s ..... has executed Legal Undertaking with the Development Commissioner, ..... SEZ for exit from EOU scheme in Annexure to Appendix 6K of Handbook of Procedures, 2023.

**ORDER**

Whereas no penal action is pending/contemplated against the said Unit, M/s ....., final exit is hereby allowed to M/s..... from EOU Scheme in terms of the provisions under Para 6.17 of Foreign Trade Policy 2023 and the Letter of Permission No..... dated ..... with amendments as well as Green Card No..... dated ..... issued to the Unit has been cancelled from the date of issue of this order.

(.....)

Development Commissioner

To

M/s. .... (Unit's registered office address)

Copy to:

- 1) The Assistant Commissioner of Customs (Preventive), ....., with reference to your letter C. No. .... dated ..... for information.
- 2) Director of Industries, ..... (*respective State Government*)

- 3) Joint Director, Director General of Foreign Trade, ..... (respective RA as per IEC) – for necessary endorsement in IEC and for deletion of EOU status
- 4) Guard File

FORMAT OF LETTER FOR EXTENSION OF LOP AFTER COMMENCEMENT OF  
PRODUCTION

(Refer to para 6.01(c) and 6.34(h) of HBP)

File No. ....

Date: ....

To,  
(Unit's address)

Subject: LOP No .....-100%EOU Date .....– Intimation of  
date of commencement of production – reg.

Sir/Madam,

I am directed to refer to your letter No.....dated ..... on the above mentioned subject and to say that the date of commencement of production/operation as informed by you as ....., has been taken on office records. Accordingly, the Letter of Permission (LOP) No..... dated .....issued to M/s..... is valid till ..... in terms of para 6.01 (c) of Handbook of Procedure 2023. All other terms and conditions of the original Letter of Permission cited above will remain unchanged. Please attach this letter along with the original Letter of Permission.

2. This is issued with the approval of the Development Commissioner.

Yours faithfully,

(.....)

Deputy/Assistant Development Commissioner

Copy to: The Assistant Commissioner of Customs (Preventive), .....

FORMAT OF LETTER FOR PERMISSION FOR EXHIBITION

(REFER PARA 6.20 OF FTP and 6.23 of HBP)

File No. ....

Date: ... ..

To,

(Unit's address)

Subject: Request for permission to participate in exhibition abroad – reg.

Reference: 1. Letter of Permission (LoP) No. .... dated .....

Sir/Madam,

I am directed to refer to your letter dated ..... on the subject cited above and to convey the approval of the Development Commissioner, (relevant)SEZ for sending “..... (approx. value) [NAME OF ITEMS TO BE PLACED IN THE EXHIBITION]” in following exhibitions in terms of para 6.20(i) of [FTP 2023](#) subject to the compliance of terms and conditions of para 6.23 of HBP 2023 and provisions as required under Customs Rules & Laws:-

S.No.	Details of Exhibition	Period
1)	.....	.....
2)	.....	.....

Additional Conditions (To be included if any by DC)

- 1.
- 2.

Yours faithfully,

(.....)

Deputy/Assistant development commissioner

Copy,

Assistant Commissioner of Customs (Preventive)

.....

FORMAT OF LETTER FOR FIXATION OF AD-HOC NORMS

(Refer to para 6.07(e) of FTP)

File No. ....

Date: ....

To,  
(Unit's address)

Subject: **Fixation of ad-hoc Wastage Norms under para 6.07 (e) of FTP – reg.**

Reference: Letter of Permission (LoP) No. .... dated .....

Sir/Madam,

I am directed to refer to this office letter of even number dated \_\_\_\_\_ on the subject cited above and to convey approval of Development Commissioner for fixation of ad hoc Input Output Norms for (name of Export Product) \_\_\_\_\_ for six months in terms of the provisions contained under Para 6.07(e) of Foreign Trade Policy 2023 read with Para 6.06(e) of Handbook of Procedures

**A. Imported inputs**

Required Imported item			Quantity required for each of export product	UOM	Purpose of requirement	Wastage claimed (%age)
Description	Technical Characteristics	ITC (HS) Code				

**B. Indigenous inputs**

Required indigenous item			Quantity required for each of export product	UOM	Purpose of requirement	Wastage claimed (%age)
Description	Technical Characteristics	ITC (HS) Code				

**C. Export Product**

Description	Technical Characteristics	ITC HS Code	UOM

This is further subject to the following (relevant) conditions (if applicable):

- i. The unit shall not clear the rough/finished/dressed tiles/scrap/remnants of imported marble into the DTA
- ii. Imports should be at minimum import price of ITS HS based upon applicable import policy and also subject to other conditions mentioned in the FTP from time to time
- iii. Units shall submit BG to the jurisdictional customs authority equal to amount of duty saved on such wastage and submit a self-certified copy to this office.
- iv. You may clear the accumulated wastages as well as the wastage to be granted in future for **six months from ..... to .....** as per the norms fixed and on payment of prescribed duties/taxes other levies etc
- v. Final wastage norms shall be fixed by the Director General of Foreign Trade Ministry of Commerce and Industry, New Delhi. In case, the DGFT fixes lower norms, you must pay the full duty for, as may be prescribed by the Customs/GST Central Excise authorities for excess clearance made by you. An Understanding/Bond should be executed with Customs/Central Excise to this effect
- vi. Wastage must be invoiced and stamped by you a wastage at the time of clearance in to the Domestic Tariff Area

- vii. All the terms and conditions prescribed in FTP/HBP as well as Central Excise/Customs /GST formalities governing clearance of wastage/scrap/remnants, etc should be strictly complied with
- viii. (Additional Conditions to be included if any)

Yours faithfully,

(.....)

Deputy/Assistant development commissioner

Copy:

Assistant Commissioner of Customs (Preventive)

.....



FORMAT OF LETTER FOR TAKING NOTE OF CHANGE OF DIRECTORS  
(Refer to ANF-1 of HBP)

F. No. ....

Date: ... ..

To,

*(Unit's address)*

Subject: Intimation for change in directors – reg.

Reference: 1 Letter of Permission (LoP) No. .... dated .....

Sir,

I am directed to refer to your letter dated ..... on the subject cited above and to inform you that change in director / addition of directors listed below has been taken note on the office records.

Sl. No.	Existing Board of Directors			Sl. No.	New Board of Directors	
	Name of Director	Date of appointment	Date of resigning		Name of Director	Date of appointment
1						
2						

2. Please keep this letter with your original Legal Agreement accepted by the Development Commissioner.

Yours faithfully,

(.....)  
Deputy/Assistant Development Commissioner

FORMAT OF LETTER FOR PERMISSION FOR RE-EXPORT OF GOODS FOR REPAIR  
(Refer to para 6.16(a) of FTP)

F. No. ....

Date: ... ..

To,

*(Unit's address)*

Subject: Request for permission to re-export goods for repair – reg.

Reference: 1. Letter of Permission (LoP) No. .... dated .....

Sir/Madam,

I am directed to refer to your letter dated ..... on the subject above for re-export of defective goods to M/s..... [NAME AND ADDRESS OF OVERSEAS SUPPLIER. In this regard, it is informed that in terms of para 6.16 (a) of FTP no permission is required for re-export of defective goods

However, you are advised to approach your jurisdictional Customs Authority for re-export of goods for Repair.

Yours faithfully,

(.....)

Deputy/Assistant development commissioner

Copy:

Mr. Assistant Commissioner of Customs (Preventive)

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