



THE PLASTICS EXPORT
PROMOTION COUNCIL

दि प्लास्टिक एक्सपोर्ट प्रमोशन कौन्सिल
(भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग द्वारा प्रायोजित)

THE PLASTICS EXPORT PROMOTION COUNCIL
(Sponsored By The Ministry Of Commerce & Industry, Deptt. Of Commerce, Government of India)

Ref No. : Plexh/Cir/121

03.05.2023

To,
All Members of the Plexconcil

Dear Sir/Madam,

Subject : Regarding Amnesty Scheme for Advance Authorization and EPCG Scheme

We wish to inform you that the DGFT Public Notice No. 2/2023 dated 1st April 2023, read with Public Notice 7/2023 dated 18th April 2023 and Policy Circular No. 1/2023-24 dated 17.04.2023 has announced an "Amnesty Scheme for One Time Settlement of Default in Export obligation by Advance and EPCG Authorization holders".

1. This scheme covers the Advance Authorization Scheme (all variants) and EPCG Scheme (all variants), of the following categories:

- (i) Authorizations issued under Foreign Trade Policy 2009-14 from 27.08.2009 till 31.03.2015.
- (ii) Authorizations issued under Foreign Trade Policy 2004-2009 and before, wherein the Export Obligation period (Original or Extended) are valid beyond 12.08.2013.

2. **Benefit allowed under the Scheme:** If you have defaulted in meeting the Export Obligation (EO), partially or fully of Authorization(s) then you may regularize the same by making payment of all applicable Customs Duties that were exempted with respect to your Authorization issued in proportion to unfulfilled EO and interest payable thereon provided the interest value shall not exceed 100% amount of the exempted duty applicable. Also, you are not required to pay the interest on the portion of Additional Customs Duty and Special Additional Customs Duty. May note that any penalty liable under FT(D&R) Act has also been waived off, for authorization holders opting for the Scheme.

3. **Procedure for Registration & Application:** For applying under the said Scheme subject to provisions of the Amnesty Scheme, Authorization(s) holders are requested to refer to Policy Circular No. 1/2023-24 dated 17.04.2023, wherein the filing of the online application has been prescribed which is reproduced herein below for your convenience:

(i) Application for Advance Authorization/ EPCG discharge/ closure shall be filed online by logging onto the DGFT website and navigating to the services-à Advance authorizations/ DFIA--à [Closure of Advance authorization](#). For EPCG please navigate to services--à EPCG--à [Closure of EPCG](#).

(ii) The Applicant shall select the checkbox for "Amnesty Scheme for One Time Settlement of Default in Export obligation" and proceed to file an application for closure against the concerned EPCG or Advance Authorization(s) as per the online proforma.

(iii) For further guidance, please refer to the Help Manual on DGFT website-à Learn-à Application help & FAQs -à [Advance Authorization Closure Help document](#) or [EPCG Help Document](#).

4. **Validity of the Scheme:** The benefits of the scheme can be availed by registering as per above mechanism on or before 30.06.2023 and payment of Customs Duty plus interest should be completed by 30.09.2023.

5. This is a golden opportunity for Authorization Holders to regularize their cases who have defaulted in completion of EO as under this scheme the interest payable on the Customs Duty will not exceed the amount of exempted Custom Duty. Further, there is no penalty and also interest payable on the portion of Additional Customs Duty and Special Additional Customs Duty is not required to be paid.

Best regards,

Bharti Parave

Asst. Director - Trade & Policy

The Plastics Export Promotion Council