

**F.No. 209/08-98-CX.**

Government of India  
Ministry of Finance  
(Department of Revenue), New Delhi

**Subject:** Central Excise - Re-import of exported goods for repairs, etc. under rule 173MM - Assistant Commissioner to grant permission - Regarding.

I am directed to draw your attention to rule 173MM of the Central Excise Rules, 1944 which permits entry of exported goods which are re-imported and returned to the factory, and the corresponding procedure contained in Para 14 of the Board's Circular No. 87/87/94-CX dated 26.12.1994, whereby Commissioners is the competent authority to grant permission. It has been represented to the Board that the procedure should be simplified and the jurisdictional Assistant Commissioner of Central Excise should be authorised to give such permission.

2. The matter has been examined by the Board. In order to obviate the difficulties of the exporters it has been decided by the Board that henceforth under rule 173MM the Assistant Commissioners will be competent to grant permission. Accordingly in para 14.1(a) of the Board's Circular 87/87/94-CX dated 26.12.94 for the word 'Collector (now Commissioner)' the word 'Assistant Commissioner' shall be substituted. Other provisions of the Circular will remain the same.

3. The Assistant Commissioners will ensure that such applications should be processed within 24 working hours of its receipt in the Division and the permission be accorded, if found in order, within 48 working hours.

4. It is further stated that vide Circular No. 25/88-CX.6 (F.No. 202/26/85-CX..6) dated 12.5.1998, Assistant Commissioner has already been declared as "proper officer" for disposal of waste or refuse arising as result of the above processes and for remission of duty payable, if any, in terms of Rule 173MM of the Central Excise Rules, 1944 on observance of such conditions and limitations as may be prescribed by the Commissioner.

5. Field formations and trade may be suitably informed.

Sd/-  
(P.K. Sinha)  
Under Secretary (CX.6)