

**Circular No.74/1999-Cus date 5th November,1999**

**EOUs/EPZ/EHTP Units in Aquaculture, Animal Husbandry and Hardware/Software-  
Permission to undertake Job Work from DTA**

Subject: 100% EOU/EPZ/EHTP Units -Permission to Undertake Job work from DTA by  
EOU/EPZ/EHTP Units -Reg.

I am directed to refer to paragraph 4 of Board's Circular [No.67/98-Cus](#), dated the 14th September, 1998 on the above subject under which the EOU/EPZ units in textile, ready-made garments, agro-processing. & granite sectors have been allowed to undertake, jobwork on behalf of the DT A units. This is subject to the condition that the finished products produced by such EOU/EPZ units will be exported directly from EOU/EPZ unit itself and that these goods will not be sent back to the DTA unit.

2. As per paragraph 9.17(d) of Exim Policy, 1997-2002, as amended upto 1/4/99, the EOU/EPZunits in aquaculture, animal husbandry, electronics hardware & software, can also undertake jobwork for export on behalf of DTA units with the permission of Asstt. Commissioner of Customs. In this connection, it has been brought to the notice of Board by Trade & the Ministry of Commerce that EOU/EPZ units are facing difficulty in doing jobwork for DTA units in the absence of a Department Circular extending the benefit of para 4 of above said circular to the sectors of aquaculture, animal husbandry, electronics hardware and software.

3. The matter has been examined by the Board and it has been decided to extend the benefit ofpara 4 of Board's Circular 67/98-Cus, dated 14/9/98, to the EOU/EPZ units in aquaculture, animal husbandry, electronics hardware and software sector also subject to the condition that finished productsproduced by such EOU/EPZ units will be exported directly from such units and these goods shall not be allowed to be brought back to DTA unit. Board's circular 67/98-Cus, dated 14/9/198. stands modified to the above extent.

4. It has been brought to the notice of the Board that there is a lack of clarity as to who will file the Shipping Bill and where the Shipping Bills of such exports will be assessed. It is clarified that the Shipping Bill in such case will be filed in the name of DTA unit and the name of EOU/EPZ unit will also be. mentioned on the Shipping Bill as jobworker. In case of jobwork by EPZ unit, the Shipping Bill will be assessed by the Assistant Commissioner in charge of Zone. In case of EOU, as the Shipping Bill is filed at the Gateway Port, the Shipping Bill will be assessed by Assistant Commissioner in charge of Export or any other officer as may be specified by Commissioner of Customs atGateway Port. However, the name of exporter i.e. the DTA unit and

name of jobworker i.e. EOU unit shall be required to be mentioned on the invoice and AR-4. Also the AR-4, shall be signed by both the parties. It is also clarified that no drawback/DEPB benefits shall be admissible either to EOU/EPZ units or to the DTA unit for such exports.

5. This instruction may be given wide publicity in the form of Public Notice.

6. Kindly acknowledge receipt of this Circular. Difficulties, if any, faced in the implementation of the above changes, may be brought to the notice of the Board at an early date.

Sd/-

(C.P. Goyal)

Sr. Technical Officer (FTT)