

11th August, 2003.

F.No. 201/1/2003-CX-6

Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

Subject: - Self- sealing of export goods- reg.

I am directed to refer to Board' Circulars No. 426/59/98-CX dated 12th October 1998 and No. 445/11/99 dated 17th March 1999 on above mentioned subject read with para 10 of part I of Chapter 7 and para 6 of part I of Chapter 8 of Central Excise Manual issued on 1.9.2001. Under the aforesaid instructions, the facility of self- certification and self- sealing of export goods was granted to specified categories of manufacturer-exporters based on certain criteria and subject to fulfilment of procedure prescribed in this behalf.

2. The Task Force on Indirect Taxes headed by Dr. Vijay Kelkar has recommended extending the facility of self-sealing of export goods to all categories of exporters. As this measure would have significant effect on reduction of transaction cost and shall facilitate faster clearance of export goods, the facility of self- sealing and self- certification is extended to all categories of manufacturers-exporters subject to compliance with the existing procedure as referred to above. The exporter shall however, endorse the certificate on ARE-1/ARE-2 as per the following format:

“Certified that the description and value of the goods covered by this invoice/ ARE-1/ARE-2 have been checked by me and the goods have been packed and sealed with lead seal/ One time lock seal having number_____, under my supervision.

Signature and Stamp

(Name and Designation of the signing person) “

3. Export goods which are self-sealed by the manufacturer-exporter himself shall be subjected to examination norms at the port of export as prescribed by Customs from time to time. It may, however, be noted that the procedure for examination and sealing of the goods at the place of the despatch by Central Excise officers is purely optional and the option shall remain only with the manufacturer- exporter.

4. Board's earlier Circulars No. 426/59/98-CX dated 12th October, 1998 and No. 445/11/99-CX dated 17th March 1999 (read with instruction contained in para 10 of part I of Chapter 7 and para 6 of part I of Chapter 8 of Central Excise Manual issued on 1.9.2001) stand modified to above extent.

5. Trade and field formations under your charge may be informed suitably.

6. Receipt of the circular may be acknowledged.

7. Hindi version will follow.

Vijay Mohan Jain
Under Secretary to the Govt. of India