

Circular No. 614/5/2002-CX.
31st Jan., 2002

F.No.268/70/2001-CX.8
Government of India
Ministry of Finance
Department of Revenue

Subject : DTA sales by 100% EOUs – eligibility for the benefit of Notification No.8/97-CE dated 1.3.97 – Clarification regarding.

I am directed to refer Board's Circular No.389/22/98-CX dated 5.5.1998 relating to extension of benefit under Notification No.8/97-CE dated 1.3.97 to EOUs even if they use imported consumables and to say that the matter has been re-examined by the Board and it has been decided to withdraw the circular. Accordingly, it is clarified that the benefit of notification No.8/97-CE dated 1.3.97 shall not be available to those EOUs which use imported consumables.

2. Trade and field formations may please be informed suitably.
3. Receipt of the same may please be acknowledged.
4. Hindi version will follow.