

F.No.305/75/2000-FTT(Vol-VI)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

Sub:- Administrative Control over Export Oriented Units (EOUs)– Instructions Reg.

Your attention is invited to Board's Circular No. 31/2003-Cus dated the 7th April,2003 on the above subject. As per existing instructions, in the port cities, the administrative control over all the EOUs including EHTP and STP units falling within the territorial jurisdiction of Commissioner of Customs shall be with the Commissioner of Customs. At other places, the administrative control over EOU/EHTP/STP units shall be with jurisdictional Commissioner of Central Excise. The only exception will be in respect of Bangalore Customs. The Commissioner of Customs, Bangalore will continue to have administrative control over all such units within his territorial jurisdiction.

2. It has been brought to the notice of the Board, that Bangalore Customs Commissionerate has jurisdiction over 10 revenue districts over Karnataka viz, Bangalore Urban, Bangalore Rural, Tumakur, Kolar, Mysore, Mandya, Chamarajanagar, Chitradurga ,Davangiri and Haveri. In practice, only EOUs falling with in four districts of Bangalore Urban, Bangalore Rural,Tumkur and Kolar are being administered by customs division with in Bangalore Customs Commissionerate and EOUs falling in other six districts are administered by jurisdictional Central Excise Commissionerate. But Board's Circular 31/2003-Cus which provides that Commissioner of Customs, Bangalore will have administrative control over the EOU/EHTP/STP under his territorial jurisdiction has created confusion.

3. The matter has been examined. Considering the fact that the Customs Division under the jurisdiction of Bangalore Commissionerate caters only to the EOU/EHTP/STP located in districts of Bangalore Urban, Bangalore Rural,Tumkur and Kolar, the Board has decided that henceforth, the Commissioner of Customs, Bangalore, will have administrative control over EOUs/EHTP/STP units located only in the district of Bangalore Urban, Bangalore Rural,Tumkur and Kolar. The EOUs/EHTP/STP units located in any other places other then the above mentioned districts with in the territorial jurisdiction of Commissioner of Customs , Bangalore, would be administered by the jurisdictional Commissioner of Central Excise.

4. Board's Circular Nos. 31/2003-Customs, dated 7-4-2003, stands amended to the above extent.

5. Difficulty, if any faced in implementation of the above said instruction, may please be brought to the notice of the Board at the earliest.

6. Wide publicity may please be given to the above said instruction by way of issuance of public notice.

7. Please acknowledge receipt.