

shedpur, Jodhpur, Kalinganagar and Tumb Village (Taluka Umbergaon, District Valsad) Kanpur, Karur, Kheda (Pithampur, District Dhar), Kota, Kundli, Loni (District Ghaziabad), Ludhiana, Madurai, Mallanpur, Mandideep (District Raisen), Merripalem, Guntur District (AP), Miraj, Moradabad, Nagpur, Nasik, Pimpri (Pune), Pitampur (Indore), Patli (Gurgaon) Pondicherry, Raipur, Rewari, Rudrapur (Nainital), Salem, Singanalur, Surajpur, Surat, Talegoan (District Pune), Thudiyalur (Tamil Nadu), Tirupur, Todiarpur (TNPM), Tuticorin, Udaipur, Vadodara, Varanasi, Veerapandi (Tamil Nadu), Waluj (Aurangabad), Hosur (Tamil Nadu) and Nattakkam (Kottayam Taluk and District).

LCS :

Agartala, Amritsar Rail Cargo, Atari, Chengrabanda, Dawki, Ghojadanga, Hilly, Jogbani, Mahadipur, Nautanva (Sonauli), Nepalganj Road, Petrapole, Ranaghat, Raxaul, Singhabad, Sutarkhandi.

SEZ :

As notified by Central Government any SEZ can be a specified port for import and export.

- (b) Commissioner of Customs may permit imports and exports from any other seaport/airport/ICD or LCS.
- (c) For imports from Airport/Seaport/ICD/LCS other than port of registration, a TRA shall be issued by the customs authority at the port of registration to customs authority at port of import. However, this requirement of TRA shall not be required if the port of registration and port(s) of imports are EDI enabled and the authorisation holder has registered its authorization.

4.38 Facility of Clubbing of Authorisations :

- (i) No clubbing of Authorisations issued on or before 31st March, 2009 shall be allowed.
- (ii) Request for clubbing shall be made in ANF-4C to the concerned RA who has issued the Authorisations.
- (iii) Facility of clubbing of Advance Authorisations shall be available only for redemption/regularisation of such Authorisations and no further import or export shall be allowed.
- (iv) Facility of clubbing shall also be available for Advance Authorisations for Annual Requirement issued during Foreign Trade Policy period 2009-14 and 2015-20, wherever exports and imports have taken place as per Standard Input Output Norms (SION) notified.
- (v) Only Authorisations under which similar duty exemption has been availed shall only be allowed to be clubbed. Such Authorisations may pertain to different financial years.
- (vi) Only such Authorisations shall be clubbed which have been issued within 18 months from the date of issue of earliest authorisation that is sought to be clubbed, whether such authorisations are valid or not. This is further subject to condition that upon clubbing only imports made within 30 months from the date of issue of earliest authorisation shall be considered. Any imports made beyond 30 months of earliest authorisation shall be regularised under Para 4.49 of the HBP.
- (vii) Exports made during initial or extended EO period of individual authorisations (after payment of composition fee as per provisions of Para 4.42 of HBP) shall be clubbed.
- (viii) Upon clubbing, if shortfall in value or quantity is noticed, the same shall be regularized under the provisions of Para 4.49 of HBP 2015-20.
- (ix) Clubbing of Authorisations issued with different EO periods shall also be allowed.
- (x) Inputs which are common in all authorisations shall be clubbed and duty free inputs shall be accounted for as per SION/*ad hoc* norms fixed by NC. In other words all inputs covered in all authorisations need not be same.
- (xi) Minimum value addition as prescribed in FTP and Procedures for the export product will be required to be maintained on clubbing.
- (xii) After clubbing, Authorisations shall for all purposes, be deemed to be one Authorisation. The value addition would be calculated on the basis of total CIF and total FOB arrived at after clubbing the Authorisations.

- (xiii) All cases clubbed, as per earlier provisions would not be reopened.
- (xiv) No clubbing shall be permitted in respect of Authorisations where misrepresentation/fraud have come to the notice of RA. Further, no clubbing of Authorisations, where EODC/redemption letter has already been issued or adjudication orders have already been passed by RA/Customs Authority, shall be permitted.
- (xv) Additional provisions for clubbing of Authorisations covered under Appendix-30A (issued under FTP 2009-14)/Appendix-4J (issued under FTP 2015-20) and Authorisations issued with EOP less than 18 months :
 - (a) Export obligation period of clubbed Authorisations shall be reckoned from the date of earliest import in any of the Authorisations proposed to be clubbed.
 - (b) Clubbing of such Authorisations shall be allowed provided all exports are completed within initial/extended Export Obligation period reckoned from date of earliest import in any of the Authorisations proposed to be clubbed.]

4.39 Enhancement/Reduction in the value of Advance Authorisation

- (a) In respect of an Advance Authorisation, Regional Authority concerned (as per their financial powers) may consider a request :
 - (i) for enhancement/reduction in CIF value of Advance Authorisation;
 - (ii) enhancement/reduction in CIF value, quantity of inputs, FOB value and quantity of exports of an Advance Authorization. However, VA after such enhancement does not fall below minimum VA stipulated (for the export product) in FTP and Hand Book of Procedures laid thereunder and there is no change in input-output norms and FTP under which Advance Authorisation was issued.
- (b) However, in case of Advance Authorisation(s) issued prior to 27-8-2009 under the FTP, 2004-2009, the following conditions shall apply for any enhancement in the value of the authorisation :
 - (i) Wherever exports are on or subsequent to 27-8-2009, enhancement in CIF/FOB values shall be subject to a minimum VA of 15% or the VA prescribed in Appendix-4D of current HBP, whichever is lower, for that component of exports.
 - (ii) Wherever exports are prior to 27-8-2009, enhancement in CIF/FOB values shall be subject to a minimum VA of 15% or the VA prescribed in Appendix-4D of current HBP, or the VA declared in the original Advance Authorisation application, whichever is lower.
- (c) Request for *pro rata* enhancement in value and quantity may be made either before or after exports. In such cases where there is a change in SION prior to export of said product, *pro rata* enhancement shall be given after calculating entitlement on revised SION.
- (d) Application for the enhancement in CIF or FOB value of Authorisation/reduction in the value of Authorisation/EOP Extension/Revalidation of Authorisation shall be filed online in ANF-4D to concerned Regional Authority.

4.40 Application fee for enhancement

Application fee payable for enhancement would be on the difference in CIF values of original and final Authorisation. However, no application fee would be charged if value of Authorisation is being reduced or applicant has already paid maximum fee of Rs. 1,00,000 for Advance Authorisation/DFIA.

4.41 Validity period for import and Revalidation of Authorisation

- (a) Validity period for import of Advance Authorisation shall be 12 months from the date of issue of Authorisation.
- (b) Validity of Advance Authorisation for supplies under Chapter 7 of FTP shall be co-terminus with contracted duration of project execution or 12 months from the date of issue of Authorisation, whichever is later.