

24th March, 2003

F. No. 305/79 /2000-FTT
Government of India
Ministry of Finance & Company Affairs
Department of Revenue
Central Board of Excise & Customs

Subject : Removal of Laptop Computers and Video Projection System Temporarily out of EOU or EHTP / STP/SEZ Unit - Reg.

I am directed to invite your kind attention to the Board's Circular Nos. 17/98-Cus, dated 16/3/1998, 84/2000-Cus, dated 16-10-2000, 59/2001- Cus, dated 1-11-2001 (Ref: Paragraph 2) and 84/2001-Cus, dated 21-12-2001 (Paragraph 2) issued from time to time on the above subject. It has been brought to the notice of the Board that units under EOU/STP/EHTP/SEZ Scheme are facing problems in obtaining permission for taking laptop computer and video projection systems (VPS) outside the unit temporarily by their authorised employees. It has been requested that the instruction issued in the matter may be re-considered so that the EOU and STP/EHTP/SEZ units are not required to take permission again and again from Assistant Commissioner/ Deputy Commissioner of Central Excise/Customs for taking them out of the unit temporarily.

2. The matter has been reconsidered by the Board. It has been decided that for taking duty free imported or locally procured laptop computers and Video Projection systems out of the EOU/STP/EHTP/SEZ units temporarily, the unit would be required to follow the procedure as mentioned below:-

- (i) The EOU or STP/EHTP/SEZ unit after import / local procurement of laptop computers and video projection system shall account the same in their inventory.
- (ii) The unit will issue a certificate authorising the employee by name and giving the full specification such as sr. no., model no. , manufacturer name etc. of the Laptop computers and Video projection system intended to be taken outside the bonded area temporarily. A copy of this authorization should be endorsed to the jurisdictional Assistant Commissioner and deputy Commissioner of Customs / Central Excise and acknowledgement received. The person to whom the certificate has been issued should be an employee of the unit.
- (iii) The concerned units will be required to maintain a record of such letters of authorisation issued in terms of (ii) above for temporarily taking out or bringing in the unit the laptop computer/ video projection system. These records shall be made available at the time of inspection by the jurisdictional officers of Customs or Central Excise as the case may be.

3. The said instruction will apply to all EOUs and EHTP/STP/SEZ units whether they are engaged in activities of development of software or otherwise.

4. In case of failure of the unit to account for the laptop computer and video projection system at any point of time and in case of failure to maintain necessary records in the matter, appropriate action would be taken to recover the duty along with interest as per law. In cases of misuse, this facility of temporary removal of laptop computers and video projection system may be denied to the unit.

5. Board's Circular Nos. 17/98-Cus, dated 16/3/1998, 84/2000-Cus, 16-10-2000, 59/2001- Cus, dated 1-1-2001 and 84/2001-Cus, dated 21-12-2001 (Paragraph 2) issued in the matter stand superceded by this circular.

6. Wide publicity may be given by issue of a Public Notice in this regard.

7. Difficulties, if any, faced in the implementation of the above instructions, may be brought to the notice of the Board at an early date.

8. Hindi version will follow.

9. Kindly acknowledge receipt of this Circular.

C.P. Goyal
Sr. Technical Officer (FTT)