

F.No.-DIC/POL/DIR/1/2020-POL
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
Directorate of International Customs

New Delhi, January 19, 2022

To,

All Principal Chief Commissioners/ Chief Commissioners of Customs/ Customs Preventive/ Customs & Central Tax,
All Principal Directors General/ Directors General
All Principal Commissioners/ Commissioners of Customs/ Customs Preventive/ Customs & Central Tax,
All Principal ADG/ ADG.

Madam/Sir,

Subject:- Alignment of AEO Circular No. 33/2016 dated 22.07.2016 and 54/2020 dated 15.12.2020 with CAROTAR, 2020 implemented vide dated 21.09.2020 – reg.

Reference is drawn to Circular No. 33/2016–Customs dated 22.07.2016 as amended, including by Circular No. 54/2020- Customs dated 15.12.2020, vide which relaxation in furnishing of Bank Guarantee was extended to various categories of AEO/AEO (MSME), but would not be applicable in cases where the Competent Authority orders furnishing of Bank Guarantee for provisional release of goods under section 18 of Customs Act, 1962.

2. It is clarified that with the insertion of Section 28 DA of Customs Act, 1962 relating to procedure regarding claim of preferential rate of duty, and the issuance of CAROTAR, 2020 (Customs Administration of Rules of Origin Under Trade Agreements Rules, 2020) vide Notification No. 81/2020-Customs dated 21.08.2020 (effective 21.09.2020), these provisions prevail over dispensation extended vide para 1.5.1. (v), 1.5.2.(ix), 1.5.3.(iv) of Circular No. 33/2016- Customs dated 22.07.2016 and para 3(vii) of Circular No. 54/2020- Customs dated 15.12.2020 and the latter stand suitably aligned to the former.

Yours faithfully

-S/d-

(Hari Shankar)
Additional Commissioner