



भारत सरकार

Government of India

सीमा शुल्क प्रधान आयुक्त का कार्यालय

Office of the Principal Commissioner of Customs

नोएडा सीमा शुल्क आयुक्तालय / Noida Customs Commissionerate

कॉनकोर कॉम्प्लेक्स, ग्रेटर नोएडा / Concor Complex, Greater Noida, UP- 201311

Phone: 0120-2351670, E-mail : noidacustomsdd2011@gmail.com

F.No. VIII(30)Cus/Noida/Tech./P.N./09/2018

Dt. 02.2020

DIN No.-20200254ME00009L83C4

Trade Notice No. 01 /2020

dated 11.02.2020

Subject- Levy and collection of Social Welfare Surcharge (SWS) on imports under various schemes such as Merchandise Exports from India Scheme (MEIS), Service Exports from India Scheme (SEIS) etc.-regarding

A copy of Circular No. 02/2020-Customs issued under F. No. 605/06/2019-DBK/57 dated 10.01.2020 by OSD (Drawback) Central Board of Indirect Taxes and Customs New Delhi is enclosed herewith for information, guidance and necessary action on the captioned subject.

2. Kind attention of the trade is invited to the Board's Circular No. 02/2020-Customs dated 10.01.2020 vide which board has clarified that Social Welfare Surcharge (SWS) cannot be debited through duty scrips and therefore SWS has to be paid by importer in cash.

3. Further, regarding past cases wherein SWS had already been paid through duty credit scrips, Board has clarified that for ensuring ease of doing business, past cases should not be disturbed and the payment made through debit in duty scrips may be accepted as revenue duly collected and recoveries in cash should not be insisted for those cases.

4. This Trade Notice is being issued as a measure of intimation, guidance and facilitation of the trade and officers.

5. Difficulties, if any, faced in the implementation of the Trade Notice may be brought to the notice of the undersigned.

Sd
(V. Usha)

Principal Commissioner

Noida Customs Commissionerate

F.No. VIII(30)Cus/Noida/Tech./P.N./09/2018

*(1025 (S/L)
12/2*

Dt. 02.2020

Copy to:-

1. The Pr. Chief Commissioner, Customs & Central Taxes Meerut Zone, Meerut.
- ✓ 2. The Joint Commissioners, Hqrs, Noida Customs Commissionerate.
3. All the DC/AC, ICD Dadri /Loni /Moradabad /Kashipur /Pantnagar & Khurja, Noida Customs Commissionerate.
4. Customs Brokers Association.
5. All Ports –Import/Export Shed, Noida Customs Commissionerate.
6. Superintendent (Systems), Noida Customs Commissionerate for uploading in the website.
7. Notice Board/Guard file.

आयुक्त (राजभाषा)

हिमा दे. कुमारी
सहायक सी.ओ. 1

13/02/20

*अभिजा
17/02/2020
अधीक्षक (राजभाषा)
/ निरीक्षक सी.ओ. राजन चौधरी
आवश्यक कार्यवाही हेतु*

dc
11/02/2020

Deputy Commissioner (Tech.)
Noida Customs Commissionerate