

Government of India
Ministry of Commerce & Industry
Department of Commerce
(Directorate General of Foreign Trade)

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Vanijya Bhawan, New Delhi
Dated the 13th December, 2024

Policy Circular No. 10/2024-25

To,

1. All Exporters/Members of Trade
2. Regional Authorities of DGFT
3. All Customs Authorities


Subject: EPCG Scheme - Applicability of amendment to Para 5.10(c) of Hand Book of Procedures 2015-20 (Mid-Term Review)

Reference is invited to the judgement dated 21.12.2023 of the Division Bench of the Hon'ble High Court of Ahmedabad in the SCA No. 16316/2021 (South Gujarat Warp Knitters Association & Another) setting aside the Policy Circular No. 22/2015-20 dated 29.03.2019 (copy enclosed) issued by DGFT on the above subject.

2. Subsequently, SLP(Civil) Diary No(s). 29793/2024 filed before the Hon'ble Supreme Court by the Union of India has been dismissed on 02.08.2024.
3. In pursuance of the above, it is informed that the amendment to the para 5.10(c) of HBP, 2015-20 (Mid-term review) is prospective in nature and would be applicable to the third party exports made against EPCG Authorisation(s) issued on or after 05.12.2017 only.
4. This issues with the approval of the Director General of Foreign Trade.

Yours faithfully,

Encl: As above.


(Randheep Thakur)
Joint Director General of Foreign Trade
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(Issued from 01/36/218/15/AM-23/EPCG)

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