

PUBLIC NOTICE NO.29/2007

Date:22/03/2007

Sub: Administrative Control over Export Oriented Units (EOUs) which are large tax payer-reg

A copy of the Board's Circular No.15/2007 Cus dated 20/03/2007 (issued from the file **F.No. DGEP/EOU/25/2007**) received from Government of India, Ministry of Finance, Department of Revenue, CBEC, New Delhi on the above subject is forwarded herewith for information, guidance and necessary action.

**SD/-
JOINT COMMISSIONER (TECHNICAL)
BANGALORE.**

Copy to : All as per mailing list " B"
Issued from C.NO. VIII/48/2/ 2007. Cus. Tech.)
The above P.N is available on Customs Commissionerate Web-site
<http://www.kar.nic.in/blrcustoms/>

Circular No. 15/ 2007-Customs

F.No.: DGEP/EOU/25/2007

Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
Directorate General of Export Promotion

New Delhi, the 20th March, 2007

Sub: Administrative Control over Export Oriented Units (EOUs) which are large tax payer-reg

Large Taxpayer Units (LTUs) have been created to service large taxpayers paying excise duty, corporate tax/income tax and service tax under a single window vide Board's Circular No. 834/11/2006-CX and 833/10/2006-CX both dated 05.10.2006. The jurisdiction of EOUs which satisfy the conditions of large taxpayer under notification No. 20/2006-CE (NT) dated 30.09.2006 has been examined.

2. It is viewed that all large taxpayer-EOUs should be under the control of LTUs. The EOUs situated in locations other than in the port cities fall under administrative control of Commissioner of Central Excise and would migrate to administrative control of LTUs.

3. Similarly, large taxpayer-EOUs situated in port cities and falling under the administrative control of the Commissioner of Customs will also be transferred to LTUs. This will apply to the large taxpayer-EOUs in Bangalore as well.

4. In respect of these large taxpayer-EOUs, specific function requiring physical presence of the officers for the purposes as warehousing, sealing or any other work as assigned by LTUs will be dealt with by the Commissioner of Customs or Central Excise, as the case may be, who has concurrent jurisdiction over these large taxpayer-EOUs in terms of Board's circular No. 31/2003-Cus dated 07.04.2003 as amended from time to time.

5. Board's Circular Nos. 31/2003-Customs, dated 07.04.2003 stands amended to the above extent.

6. Wide publicity may please be given to these instructions by way of issuance of Public Notice. Difficulties, if any, in implementation of these instructions, may be brought to the notice of the Directorate General of Export Promotion, New Delhi.

7. This issues with the approval of CBEC.

8. Receipt of this circular may kindly be acknowledged.

(Pawan Kumar Jain)
Addl. Director General (EP)