



MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
OFFICE OF THE COMMISSIONER OF CUSTOMS (PREVENTIVE)
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C.No. VIII/13/14/2011-Cus.Pol.

Date : 31.10.2013

FACILITY INTIMATION No. 05/ 2013

Subject :: Procedure for granting single factory stuffing permission (SFSP) to manufacture exporters and merchant exporters valid for all Customs Stations –Reg.

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Attention of the exporters, Customs Brokers and the trade at large is invited to the Board's Circulars 90/98-Cus dated 08.12.1998, 60/2001-Cus dated 01.11.2001, 20/2010-Cus dated 22.07.2010 and Circular No. 952/13/2011-CX dated 08.09.2011, relating to stuffing of export containers under the supervision of Central Excise officers. The procedure for granting Single Factory Stuffing Permission (SFSP) shall be as given below:-

2. All the exporters who seek SFSP shall submit their application in duplicate, in **Annexure-A** of this intimation, directly to jurisdictional Assistant/Deputy Commissioner, Central Excise Division requesting him to forward the feasibility report to the D.C./A.C. of Customs (Technical), Customs (Preventive) Commissionerate, Trichy. The exporter shall fill in all details in the Annexure A and write "not applicable" if any field is not applicable to him. The exporter shall also furnish a list of Customs Stations from where he intends to export his goods. Copies of the following documents should be submitted along with the application:-

- (i) IEC issued to them by DGFT
- (ii) PAN Card and Central Excise Registration Certificate (if applicable)
- (iii) Status Holder Certificate (if any)
- (iv) RCMC certificate for non-excisable goods, if any.

All of these documents shall be duly certified by authorised signatory of the exporter.

3. The jurisdictional Assistant/Deputy Commissioner, Central Excise Division shall forward the feasibility/verification report regarding the genuineness of the existence and functioning of the factory furnished by the exporter, in **Annexure-B** of this intimation. While forwarding the feasibility/verification report and recommending the factory stuffing permission, the jurisdictional Deputy/Assistant

Commissioner, Central Excise Division is required to sign all the pages of the feasibility report. The feasibility/ verification report shall be forwarded directly to the Deputy/Assistant Commissioner, Hqrs. (Technical), Customs (Preventive) Commissionerate, Trichy in a sealed cover along with one copy of the completed application of the exporter. The report to the Assistant/Deputy Commissioner (Technical), Customs Preventive Commissionerate, Trichy may be furnished within seven working days from the receipt of the application from the exporter by the jurisdictional Deputy/Assistant Commissioner, Central Excise Division.

4. In case the feasibility/verification report furnished by the Central Excise Authority is satisfactory, the Deputy/ Assistant Commissioner of Customs, Hqrs. (Technical), Customs (Preventive) Commissionerate, Trichy shall issue the SFSP, in **Annexure-C**, of this intimation to the exporter within five working days of the receipt of the application from the exporter. All the permissions shall be given a unique running serial number to keep a track of such permissions granted.

5. The letter conveying SFSP shall be addressed, not only to the applicant exporter but also to the Jurisdictional Deputy/Assistant Commissioner, Central Excise Division who has recommended the permission. A copy each of the same shall also be circulated to all the Custom Houses for which the permission has been sought by the exporter. The letter shall mention the contact details of Central Excise formation concerned and the officer granting SFSP for real time verifications, if required.

6. The Central Excise officers supervising the examination and stuffing of the cargo are required to follow the EXAMINATION ORDER and INSTRUCTIONS TO THE FACTORY STUFFING SUPERVISING OFFICERS OF CENTRAL EXCISE as given in **Annexure-D** to this intimation. The Central Excise officer shall furnish a detailed examination report duly certified in the proforma in **Annexure-E** to this intimation. As the containers sealed by the Central Excise Officers are not invariably opened for examination by the Customs at the port of exportation, it shall be the responsibility of the Central Excise Officer who supervises the stuffing, to examine the eligibility of the goods to the export incentives claimed by the exporters. To this end, the Central Excise Officer may call for the check list of the shipping bill filed by the Customs Broker/Exporter at the port of exportation. The Annexure-E should carry a specific certification in this regard from the said Central Excise Officer. The Central Excise officer shall also mention his office contact number and put his stamp of name and designation in the examination report, ARE-1 and other documents. Similarly, the contact number, name, designation of the authorised signatory of the exporter also will be legibly indicated below his signature in the export documents.

7. The exporter clearing the goods under the Single Factory Stuffing Permission (SFSP) shall invariably produce, at the time of goods registration at the port of export, a copy of the letter of SFSP duly attested by the jurisdictional

Central Excise officer along with the ARE-1 and other documents. The goods registering officer posted in the export shed/ CFSs will cross check the validity of the factory stuffing in the EDI system.

8. The attention of the exporters, Customs Brokers and the trade at large is also invited to the following:-

(i) A single factory stuffing permission (SFSP), valid for all the Customs Stations from where the exporter proposes to export, shall be granted by the Deputy/ Assistant Commissioner, Hqrs. (Technical), Customs (Preventive) Commissionerate, Trichy, to all the eligible exporters.

(ii) In the case of manufacturer-exporter, in terms of Board's Circular No 860/18/2007-CX dated 22.11.2007, self-sealing of export of goods has been made mandatory for the manufacturer - exporters (whether status holder or not) who export such goods under free shipping bills. Hence, letter of SFSP will not be granted to the manufacturer-exporters exporting goods under free shipping bills. The self-sealing/certification facility has also been extended to units engaged in the export of non-excisable agricultural products who export such goods under free shipping bills under Board's Circular No 892 /12/ 2009-CX dated 23.7.2009. Therefore, they are not required to obtain permission for factory stuffing from Customs for export under free shipping bills. They can self-seal the goods. However, they can opt for factory stuffing of export goods for export under export incentive schemes.

(iii) In all cases, the letter of SFSP will be granted only on receipt of verification report/No Objection Certificate from the jurisdictional Central Excise authorities regarding deputing officers for supervising the export stuffing and confirming genuineness of the existence and functioning of the exporter, their manufacturing unit or of the supporting manufacturer and its manufacturing unit.

(iv) In case of merchant-exporters, the permission shall be granted for the following goods:-

- a) All goods in the factory of production whether or not such goods are excisable;
- b) Perishable frozen sea foods/fish/meat/similar items and agricultural/ horticulture and similar goods;
- c) Articles of foods and pharmaceutical goods which require specialized packing in order to be protected from contamination, deterioration, etc;
- d) Glassware and similar articles of fragile nature.

(v) In case of merchant-exporters exporting from a port in this Commissionerate for the first time, as a preventive measure, the genuineness of the merchant exporters shall be re-verified at the time of

export by the Assessing Officer by the scrutiny of any three of the following documents submitted by the exporter or his Clearing Agent (Customs Broker) to the Assessing Officer concerned:

- a) Copy of VAT/Sales Tax Registration/Exemption certificate.
- b) A certificate from the Bank with whom the Bank Account is being maintained for the purpose of remittance of foreign exchange to the effect that account is being maintained satisfactorily.
- c) Where the bank account is less than 3 months old, details of other bank Account held by the merchant exporter.
- d) Details of past exports made from other ports if any.
- e) Balance sheet of the previous year.
- f) Copy of the last Income Tax Return/VAT or Sales Tax Return filed.

(vi) Though the SFSP granted to an exporter, is one time, the track record will be monitored and reviewed periodically. The SFSP may be cancelled forthwith in case of any misuse and any proceedings under Customs, Excise, Service Tax or any other allied Acts are initiated against him.

9. The SFSP shall be granted for stuffing under the Central Excise supervision only. All the SFSPs, if any, already granted in the jurisdiction of this Commissionerate shall be deemed to have been withdrawn on 30.11.2013. Hence, such exporters who wish to avail of the one-time SFSP shall apply afresh in accordance with the procedure prescribed above, along with the copies of permission already granted to them, immediately so that they can continue to avail of the facility.

10. MOT charges as applicable shall be paid by the exporters for all the premises whether registered with Central Excise or not, if the services are provided by the Central Excise Officers beyond the normal working hours.

11. In case of any difficulty, the matter may be brought to the notice of the Additional Commissioner of Customs, Customs (Preventive) Commissionerate, Trichy.


31/10/13
(A.R.S. KUMAR)

COMMISSIONER OF CUSTOMS

To,

1. The Commissioner of Central Excise, Madurai, Trichy, Coimbatore, Tirunelveli, Pondicherry, Salem;
2. As per Mailing List (Trade & Department).

Annexure-A

(Facility Intimation No. 05/ 2013 of the Commissioner of Customs, (Preventive) Trichy)

APPLICATION FORM FOR OBTAINING SINGLE FACTORY STUFFING PERMISSION

1. IEC Details	
i. IEC Number	
ii. Date of issue	
iii. Issuing Authority	

2. Applicant Firm Details	
i. Name	
ii. Address (Registered Office in case of companies and Head Office in case of others)	
iii. Address of Factory where goods are manufactured	
iv. Telephone Nos.	
v. Email address	

3. Nature of Concern (please tick)	
i. Government Undertaking	
ii. Public Limited Company	
iii. Private Limited Company	
iv. Proprietorship	
v. Partnership	
vi. Others	

4. Details of Proprietor/ Partners/ Directors of the applicant firm	
i. Name	
ii. Father's Name	
iii. Residential Address	
iv. Telephone	

5. Type of Exporter (please tick)	
i. Merchant Exporter	
ii. Manufacturer Exporter	
iii. Merchant cum manufacturer Exporter	
iv. Other (please specify)	

6. Industrial Registration Details	
i. SSP/IEM/LOI or IL Registration Number	
ii. Date of issue	
iii. Issuing Authority	
iv. Products for which registered	

7. RCMC Details	
i. RCMC Number	
ii. Date of issue	
iii. Issuing Authority	
iv. Valid upto	
v. Products for which registered	

8. Status House Details	
i. One/Two/Three/Four/Five Star	
ii. Certificate Number	
iii. Date of Issue	
iv. Issuing Authority	
v. Validity Date	

9. PAN and Bank Details	
i. Pan Number	
ii. Issuing Authority	
iii. Name of the Bank	
iv. Account No.	
v. Type of Account	

10. Excise Details	
i. Excise Registration Number	
ii. Issuing Authority	
iii. Range & Address Phone Number	
iv. Division & Address Phone Number	
v. Commissionerate & address Phone Number	

11. VAT Details	
i. VAT Registration Number	
ii. Issuing Authority	

12. Turnover details for the preceding three Financial Years(FY)

FY	Annual Domestic Turnover (Rs. Lakhs)	Annual Export Turnover (Rs. Lakhs)

13. Factory Stuffing Premises Details	
i. Name	
ii. Address	
iii. Name & Telephone No of CEO/GM	
iv. Email address	

14. Details of goods for which permission is sought	
i. Nature and description of export goods with RITC Nos	
ii. Scheme under which goods being exported	
iii. Nature of packing material used in the export of goods	

15. List of Customs Stations from where the goods shall be exported	
i.	
ii.	

16. Please provide details of proceedings initiated under Customs / Excise / Service Tax, if any, during past three years (in a separate sheet)

Place :

Signature of the Exporter

Date :

17.

DECLARATION/UNDERTAKING

1. I / We hereby declare that the particulars and the statements made in this application are true and correct to the best of my / our knowledge and belief and nothing has been concealed or withheld therefrom.

2. I / We fully understand that any information furnished in the application if found incorrect or false will render me / us liable for any penal action or other consequences as may be prescribed in law or otherwise warranted.

3. I / We hereby certify that the firm / Company for whom the application has been made has not been penalized under Customs Act/Allied Acts.

4. I hereby certify that I am authorized to verify and sign this declaration in terms of Power of Attorney vested in me by the Firm / company.

Place :

Date :

Signature of the Authorised Signatory of Exporter

Name Designation: Official Address:
Residential Address
Email Address
Telephone No. Mobile No.

Annexure-B

(Facility Intimation No. 05/ 2013 of the Commissioner of Customs, (Preventive) Trichy

1.	Name & address of the exporter.	
2.	Goods being manufactured by the exporter.	
3.	Central Excise Reg. No. of the exporter (if applicable)	
4.	Name & address of the supporting manufacture (if applicable)	
5.	Goods being manufactured by the supporting manufacturer.	
6.	C. Excise Regn. No. of the supporting Manufacture(if applicable)	
7.	Whether anything adverse noticed against the exporter/supporting manufacturer.	
8.	Whether the goods are of sensitive nature	
9.	Whether examination of the goods is of specialized nature.	
10.	If reply of (8 & 9) above is yes, whether the requisite expertise is available with the jurisdiction Central Excise Range.	
11.	Whether the container can move freely in the premises.	
12.	Whether the declaration by the exporter has been verified and found correct.	
13.	Whether factory stuffing is warranted in view of the nature of the goods and proximity of exporter to CFS/ICD.	
14.	Whether the required staff to supervise the factory stuffing is available and do they have time for the same	
15.	Whether recommended for factory stuffing or not .	

Inspector
Central Excise
with name &
contact No.

Superintendent
Central Excise
with name &
contact no.

Deputy / Asstt. Commissioner
Central Excise
with name and contact No.

Annexure-C

(Facility Intimation No. 05/ 2013 of the Commissioner of Customs, (Preventive) Trichy

SINGLE FACTORY STUFFING PERMISSION
No.....of.....(Year)

This Single factory stuffing permission(SFSP) is hereby granted to (the applicant) M/s-----
-----having their factory/supporting manufacturer
(strike out one not applicable) at -----
and bearing the IEC.No-----& the Central Excise Registration No-----
----- (if applicable) issued by the Division-----of the Commissionerate of ---
-----.

2. This SFSP permits factory stuffing of only those goods that are mentioned in the schedule below and is subject to the fulfilment of the conditions therein prescribed.

3. This follows recommendation letter C.No. dated of DC/AC, Central Excise Divisionof.....Commissionerate.

4. The SFSP is valid for export from the following customs stations:-

- i)
- ii)

SCHEDULE

Sr.No.	Description of export goods	R.I.T.C.

CONDITIONS

1) This SFSP is not transferable.

2) The SFSP is valid for factory stuffing of goods only in the premises

(address).....

3) No correction/changes/amendment in the SFSP will be valid unless the request for any correction/change/amendment is applied for and approved by the competent authority i.e. AC/DC Hqrs. (Technical), Commissionerate of Customs (Preventive) Trichy.

4) This SFSP shall remain valid till the permission-holder carries on the activity for which it has been issued or surrenders it or till it is revoked/suspended by the competent authority.

5) The Unit shall provide necessary assistance & co-operation as may be required by the Central Excise authorities to carry out the examination as per norms laid down in this permission.

6) This SFSP is not valid for free shipping bills, as the export under free shipping bills is required to be done by manufacturer exporter under self-sealing procedure.

Deputy/Assistant Commissioner of Customs Hqrs.
(Technical)

Annexure-D

(Facility Intimation No. 05/ 2013 of the Commissioner of Customs, (Preventive)Trichy

MODEL EXAMINATION ORDER

- i. Examine as per the instructions under Board's Circular 6/2002-Customs dated 23.1.2002, as amended;
- ii. Verify that the goods are as per particulars in invoice and packing list;
- iii. Inspect container no. (as declared on invoice) ; verify empty container
- iv. inspect lot, check marks and numbers and ensure they match the declaration in invoice and packing list; examine 10% after selection (or as applicable in terms of Circular above);
- v. check description, classification, quantity, weight, value and quality, specification, technical characteristics, grade size, weight, thickness, items nos., part nos., make model, composition etc.;
- vi. draw representative sample in duplicate and forward the same to the CFS/ICD/port concerned duly sealed;
- vii. ensure one time tamper proof bottle sealing in terms of the Board's circular no. 1/2006 dated 02.01.2006 (F.No. 450/86/2005-cus-iv);
- viii. verify ISPM No. 15 compliance(see Board's circular No. 14/2009-cus dated 6.5.2009);
- ix. verify eligibility and correctness of incentive claimed under any Export Promotion scheme(refer various export promotion schemes in the prevailing Foreign Trade Policy and corresponding Customs duty exemption notification);
- x. Verify and ensure that the goods being exported / stuffed are not part/components of arm/ammunition and do not contain any prohibited items (see prevailing Export Policy in ITC(HS) Classifications of Export & Import Items).

INSTRUCTIONS TO THE FACTORY STUFFING SUPERVISING OFFICERS OF CENTRAL EXCISE

1. Package numbers opened and examined by the officers must be recorded in the examination report.
2. Net weight/quantity of the goods and their classification under Customs Tariff/Central Excise Tariff, actually ascertained by the examining officers must be recorded in the examination report.
3. Invoice and packing list should also be authenticated by way of signatures by the officers on the obverse of such documents.
4. Please ensure that there is no prohibition/restriction on export of goods either by DGFT or CBEC or any other Department as on the date of stuffing. This permission does not confer any right to export any restricted or prohibited goods without complying with the relevant conditions, imposed under any Notification/Export Policy/Rules/Law.
5. Wherever necessary, Central Excise Certified copy of the exporter's in house test/analysis report must be enclosed with examination report. Representative sealed sample in duplicate must however be forwarded to A/C Export, invariably for future reference/record.
6. any discrepancy sought to be brought to the notice of Customs Authorities must be mentioned boldly in Red Ink/Typing.
7. The Single factory stuffing permission No. and date issued to the exporter must be cited in examination report. The permission for factory stuffing is valid for the description of goods mentioned in the permission letter.
8. The Pre - Shipment Inspection Certificate issued by the Export Inspection Agency under the Export (Quality Control & Inspection) Act, 1963, if applicable, is to be verified.
9. Whenever the goods are exported under Advance License/DEEC scheme, Chartered Engineer's Certificate is to be verified to the effect that the goods under Exports are manufactured out of exempt materials as per SION norms.
10. If anything adverse is noticed against the exporter/supporting manufacturer, the same may be brought to the notice of Deputy/Assistant Commissioner, (Technical), Hqrs., Trichy.

11. PHO/PQ certificate or any other certificate as applicable shall be produced at the time of examination / stuffing of goods.
12. Please compulsorily verify as to whether the raw or solid wood packaging material(SWPM) used for packing of the export goods are treated and marked as per the provisions of International Standards for Phytosanitary Measures(i.e **ISPM No. 15**) or the export goods are accompanied by a **Phytosanitary Certificate** issued by agencies accredited or certified by Department of Agriculture and Cooperation(DAC).(see <http://agricoop.nic.in>). In case of non-compliance, the matter may be referred to the Plant Quarantine authorities for proper treatment of export goods before their release, as required under Board's Circular No. 14/2009-Cus dated 06.05.09 under intimation to this office.
13. The examination report is required to be furnished in the proforma "E" **annexed** to this intimation (annexure "C1" of the board's circular 6/2002 customs dated 23.1.2002 refers).
14. The contact telephone number of the examining officer should also be mentioned in the export report for seeking clarification if necessary.

Note :

1. Invoice(s) and any other document accompanying this document should be attested by the officer supervising the examination.
2. *To be filled in by the exporter before filing of this document at the time goods registration' in the export shed.
3. **Revised 6 digit code as assigned by the Directorate of S&I XXYYZZ
XX Commissionerate
YY Division
ZZ Range.