

**Instruction No. 51**

No. D.11/32/2009- SEZ  
Government of India  
Ministry of Commerce & Industry  
Department of Commerce  
(SEZ Section)

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New Delhi the 25th March, 2010

To

All Development Commissioners

Subject: Declaration of Raw material components etc. imported by G& J units  
in respect of goods to be manufactured by them - Reg.

Sir

In terms of Rule 17 of the SEZ Rules units in the SEZ are required to file a declaration in Form-F while submitting an application for setting up of a unit. The Approval Committee considers the same before granting Approval for issue of LOA.

2. In this connection, the following procedure should be followed by all G&J units in future for bringing in jewellery, broken jewellery etc. for remaking, remelting, repairing, etc.

- (A) (i) All units have to declare, at the time of import the nature of the product, i.e. if the jewellery is used, unused, new, broken, with the quantities separately on the import documents for clear identification thereof.
- (ii) The officers examining the import consignments will verify that the declarations are filed and wherever necessary open and inspect the consignments after seeking approval of the Development Commissioner. Discrepancies if any found will have to be explained and brought on record.
- (iii) Before importing jewellery for such case, units should file a revised Form-F, wherever necessary.

(B) Such unused, used or broken jewellery being brought for remelting, remaking and repairs will have to be recorded on the receipt side in a register to be maintained by each unit, under separate headings indicating the description and quantity and linking it with the import documents. On the issue/removal side of the register they will keep a corresponding entry for issuance for the purpose i.e. remelting, repairing, remaking and thereafter there should be an entry of date of such removal alongwith quantity and description as also the actual quantity of metal recovered by remelting or the quantity or description of the jewellery remade and the quantity or description of the jewellery repaired alongwith its export particulars, as and when exported. This register to be maintained by the unit should enable the concerned authorities to inspect and ascertain that used/unused/broken jewellery being imported is being properly accounted for remaking, remelting and repairs and export thereafter.

(C) The register being maintained should have serially numbered pages. It should be maintained for each financial year and balances should be struck at the closing of each month so that it would facilitate the concerned authorities to inspect and verify the accounts maintained.

(D) The unused/used and broken jewellery being brought in as raw material for remelting, remaking and repairing has to be stored separately and the quantities in stock as per the requirement prescribed hereinabove should tally with the stock challan/stock taking by the proper officer.

Yours faithfully

**Sd/-**

(T.Srinidhi )

Director

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