Circular No. 78/2003-Cus.
1st September, 2003

F.No.446/30/2001-CUS.IV
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

Subject : Misuse of import policy for import of used printing machines - reg.

I am directed to refer to Board's Alert Notice F.No.446/30/2001-CUs.IV dated 16th May, 2001 (copy enclosed), wherein cases of misuse of import policy on used printing machines were brought to the notice of the field formations for taking appropriate action.

2. It appears that the said alert notice has not been properly acted upon by the field formations. Instances continue to be reported to the Board where second-hand printing machines, more than 10 years old, are being imported and allowed to be cleared on payment of nominal fine and penalty.

3. It is once again reiterated that while adjudicating cases of import of second-hand printing machinery, imported in contravention of the EXIM Policy, the fine imposed should be such so that the importer does not, under any circumstance make a profit on its use or resale in India. Penalty should also be commensurate with the offence committed, particularly when the importer deliberately imports machinery more than ten years old knowing fully well that the import of such machines is restricted under the EXIM Policy.

4. It may be noted that if the fine and penalty are not imposed in such a way so as to act as a deterrent, the whole purpose of imposing restrictions on such machines under the EXIM Policy, would be defeated.

5. Receipt of the circular may kindly be acknowledged.

6. Hindi version will follow.

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