



आयुक्त का कार्यालय, केन्द्रीय उत्पाद व सीमा शुल्क, वडोदरा-1,  
**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE & CUSTOMS**  
**VADODARA - I**

**Trade Facility No. 02/2011 – Central Excise.**  
**20th April 2011**

Subject : Deemd export to EOUs – attestation of quintuplicate copy of ARE-3 by  
Range Officers for availing export benefits – regarding.

It has been brought to notice that some units supply goods to EOUs against CT-3 certificate, such supplies are treated as Deemed Export under the Foreign Trade Policy and are eligible for certain export benefits / incentives. For availing the said benefits, the supplier companies have to submit the documents like copy of invoice duly signed by the EOU (consignee) and a copy of CT-3/ARE-3 Form duly signed by the jurisdictional Excise Authorities / Bond Officer certifying the item of supply, its quantity, value and date of supply in respect of deemed exports i.e., goods supplied to EOU. It has been represented that some of the officers are expressing their inability to attest these documents on the ground that such a procedure has not been laid down.

2. The matter has been examined by the Board and it is seen that in case of exports under Bond, 5 copies of ARE-1 Form are prescribed. The quintuplicate (fifth copy) is optional copy which the Range Officer shall return to the exporter immediately after endorsement and signatures. This copy is utilized for availing exports benefits. Accordingly, it has been clarified that the assessee, who clear goods to EOUs can field ARE-3 Form in quintuplicate, if they intend to avail export benefits. In such cases, the Range Officers shall after due verification, attest the quintuplicate copy of ARE-3 and an extra copy of invoice and return the same to the assessee for availing export benefits.

3. All Trade Associations and Chambers of Commerce and Members of Regional Advisory Committee are requested to publicise the contents of this Trade Notice among their members/constituents for timely compliance.

(Ashir Tyagi)  
Additional Commissioner (Tech),  
Central Excise & Customs,  
Vadodara - I

{Authority: Supplementary Instructions issued by C.B.E.&C/Ex. Commissionerates Trade Notice No.63/2007, dated 06.12.2007 of Pune-II Commissionerate }

F. No. IV/16 -22/Tr.f/T/2011

Vadodara, dt..20.04.2011

Copy forwarded to:

1. As per mailing list to trade and department.
2. Guard File