Four (4) day Course on Customs and FTP

Day 1

<table>
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<tr>
<th>Session</th>
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<th>Topics</th>
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</table>
| 1st session | 9.30 A.M to 11.15 A.M | • Introduction to Customs  
• What is import? What are common misconceptions?  
• Illustration based on comparative study of 13 and 23 extend to 21, 22 and 24  
• HSN and Customs classification  
• Requirements for Import documentation  
• Practice on identification of HSN for some sample products. |
| Short-break |                  |                                                                        |
| 2nd Session | 11.30 A.M to 12.15 PM | • Import / export valuation including value rejection and provisional assessment  
• SVB procedure – background, purpose, benefits and transparency |
| 3rd session | 12.15 PM to 1 PM | • Practical case studies – personal imports, gifts, samples, demo supplies, etc.  
• Practical case studies – free-issue materials, royalty, conditional payments, etc.  
• Practical case studies – identification of general exemptions and preferential tariff agreement. |
| Lunch break | 1.00 P.M to 2.00 P.M |                                                                        |
| 4th session | 2.00 P.M to 2.45 P.M | • Import procedure – workflow prescribed with role of all participants  
• Postal imports, Courier imports and Project Imports  
• Practice tips – import payments (FEMA circular), TDS and ST impact, etc. |
| 5th session | 2.45 P.M to 3.30 P.M | • Export procedure – workflow prescribed  
• Postal export and courier exports  
• Practice tips – export declarations (FEMA), netting-off / write-off, etc. |
| Short-break | 3.30 P.M to 3.45 P.M |                                                                        |
| 6th session | 3.45 P.M to 5.30 P.M | • Baggage Rules and transfer of residence procedure  
• Practice tips – common errors including GST/VAT refunds at exit-port |
# Day 2

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| 1st session | 9.30 A.M to 10.30 A.M | • Background – India’s share in global exports  
• Purpose of duty/tax neutralization in exports  
• Non-impact of export incentives to domestic industry |
| 2nd session | 9.30 A.M to 11.15 A.M | • Comparative view of duty drawback u/s 74 and 75  
• Analysis of Drawback Rules, 1995 – also covering excise and service tax  
• Practice based on Sample Illustrations |
| Short-break | 11.15 AM to 11.30 AM | |
| 3rd session | 11.30 A.M to 1.00 PM | Principle of advance license and replenishment license including sample format of the documents/licenses involved  
• Survey of Pre-export licensing schemes including ARO and AIL  
• Survey of Post-export licensing schemes including duty credits including sample format of the documents/licenses involved |
| Lunch break | 1.00 P.M to 2.00 P.M | |
| 4th session | 2.00 P.M to 3.00 P.M | Survey of EPCG scheme including sample format of the documents/licenses involved |
| 5th session | 3.00 P.M to 4.00 P.M | • Background to deemed exports  
• Survey of deemed export benefits – TED, deemed-Dbk, WB projects, etc. |
| Short-break | 4.00 PM to 4.15 PM | |
| 6th session | 4.15 P.M to 5.30 P.M | Survey of incentive schemes like SEIS, MEIS, etc. including sample format of the documents/licenses involved |
### Day 3

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| 1<sup>st</sup> session | 9.30 A.M to 10.30 A.M | - Framework of EOU scheme  
- Setting-up of EOU – FTP and Customs/Central Excise  
- Brief on provisions under State laws for EOUs |
| 2<sup>nd</sup> session | 9.30 A.M to 11.15 A.M | - Concessional Procurement Rules – process, checks and controls  
- End-use monitoring of duty-free purchases  
- De-bonding of duty-free purchases |
| Short-break | 11.15 AM to 11.30 AM |   |
| 3<sup>rd</sup> session | 11.30 A.M to 1.00 PM | - Service exporters as EOUs  
- Operation of Cenvat Credit Rules  
- Refund of service tax – history, important amendments and accounting issues  
- Export of Service and e-BRC |
| Lunch break | 1.00 P.M to 2.00 P.M |   |
| 4<sup>th</sup> session | 2.00 P.M to 3.00 P.M | - Framework of SEZ  
- Role of Development Commissioner  
- Contrast comparison with EOU  
- Imports and exports by SEZ  
- DTA supplies to SEZ |
| 5<sup>th</sup> session | 3.00 P.M to 4.00 P.M | - SEZ Developer – special provisions  
- Rebate and concessions  
- Is Cenvat available to SEZ units?  
- Service tax refund to SEZ |
| Short-break | 4.00 PM to 4.15 PM |   |
| 6<sup>th</sup> session | 4.15 P.M to 5.30 P.M | - Exit from SEZ  
- Exit from EOU  
- Comparative study  
- Advance Ruling and Settlement Commission Aspects |
## Day 4

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<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; session</td>
<td>9.30 A.M to 10.30 A.M</td>
<td>Practical questions on EOU &amp; SEZ Schemes</td>
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| 2<sup>nd</sup> session | 9.30 A.M to 11.15 A.M | Background to appellate provisions  
Appeal under Customs  
Appeal under FTP                                                                                           |
| Short-break   | 11.15 AM to 11.30 AM |                                                                                                                                 |
| 3<sup>rd</sup> session | 11.30 A.M to 1.00 PM  | Options of approaching High Court  
Circumstances where writ not maintainable  
Circumstances where writ maintainable  
Principle of ‘latches’                                                                                     |
| Lunch break   | 1.00 P.M to 2.00 P.M |                                                                                                                                 |
| 4<sup>th</sup> session | 2.00 P.M to 3.00 P.M  | Offences – smuggling activities and common wrongs amounting to such offence  
Penalties – various types and its purpose  
Penalty in-lieu of confiscation – valuation of offending articles                                          |
| 5<sup>th</sup> session | 3.00 P.M to 4.00 P.M  | Search (conveyance and persons), seizure and confiscation  
Prosecution                                                                                               |
| Short-break   | 4.00 PM to 4.15 PM  |                                                                                                                                 |
| 6<sup>th</sup> Session | 4.15 P.M to 5.30 P.M  | Open Discussion & Q&A Session                                                                                                           |