

## Four (4) day Course on Customs and FTP

### Day 1

Session	Time	Topics
1 <sup>st</sup> session	9.30 A.M to 11.15 A.M	<ul style="list-style-type: none"> <li>• Introduction to Customs</li> <li>• What is import? What are common misconceptions?</li> <li>• Illustration based on comparative study of 13 and 23 extend to 21, 22 and 24</li> <li>• HSN and Customs classification</li> <li>• Requirements for Import documentation</li> <li>• Practice on identification of HSN for some sample products.</li> </ul>
Short-break		
2 <sup>nd</sup> Session	11.30 A.M to 12.15 PM	<ul style="list-style-type: none"> <li>• Import / export valuation including value rejection and provisional assessment</li> <li>• SVB procedure – background, purpose, benefits and transparency</li> </ul>
3 <sup>rd</sup> session	12.15 PM to 1 PM	<ul style="list-style-type: none"> <li>• Practical case studies – personal imports, gifts, samples, demo supplies, etc.</li> <li>• Practical case studies – free-issue materials, royalty, conditional payments, etc.</li> <li>• Practical case studies – identification of general exemptions and preferential tariff agreement.</li> </ul>
Lunch break	<b>1.00 P.M to 2.00 P.M</b>	
4 <sup>th</sup> session	2.00 P.M to 2.45 P.M	<ul style="list-style-type: none"> <li>• Import procedure – workflow prescribed with role of all participants</li> <li>• Postal imports, Courier imports and Project Imports</li> <li>• Practice tips – import payments (FEMA circular), TDS and ST impact, etc.</li> </ul>
5 <sup>th</sup> session	2.45 P.M to 3.30 P.M	<ul style="list-style-type: none"> <li>• Export procedure – workflow prescribed</li> <li>• Postal export and courier exports</li> <li>• Practice tips – export declarations (FEMA), netting-off / write-off, etc.</li> </ul>
Short-break	3.30 P.M to 3.45 P.M	
6 <sup>th</sup> session	3.45 P.M to 5.30 P.M	<ul style="list-style-type: none"> <li>• Baggage Rules and transfer of residence procedure</li> <li>• Practice tips – common errors including GST/VAT refunds at exit-port</li> </ul>

## Day 2

<b>Session</b>	<b>Time</b>	<b>Topics</b>
1 <sup>st</sup> session	9.30 A.M to 10.30 A.M	<ul style="list-style-type: none"> <li>• Background – India’s share in global exports</li> <li>• Purpose of duty/tax neutralization in exports</li> <li>• Non-impact of export incentives to domestic industry</li> </ul>
2 <sup>nd</sup> session	9.30 A.M to 11.15 A.M	<ul style="list-style-type: none"> <li>• Comparative view of duty drawback u/s 74 and 75</li> <li>• Analysis of Drawback Rules, 1995 – also covering excise and service tax</li> <li>• Practice based on Sample Illustrations</li> </ul>
Short-break	11.15 AM to 11.30 AM	
3 <sup>rd</sup> session	11.30 A.M to 1.00 PM	Principle of advance license and replenishment license including sample format of the documents/licenses involved <ul style="list-style-type: none"> <li>• Survey of Pre-export licensing schemes including ARO and AIL</li> <li>• Survey of Post-export licensing schemes including duty credits including sample format of the documents/licenses involved</li> </ul>
Lunch break	<b>1.00 P.M to 2.00 P.M</b>	
4 <sup>th</sup> session	2.00 P.M to 3.00 P.M	Survey of EPCG scheme including sample format of the documents/licenses involved
5 <sup>th</sup> session	3.00 P.M to 4.00 P.M	<ul style="list-style-type: none"> <li>• Background to deemed exports</li> <li>• Survey of deemed export benefits – TED, deemed-Dbk, WB projects, etc.</li> </ul>
Short-break	4.00 PM to 4.15 PM	
6 <sup>th</sup> 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

<b>Session</b>	<b>Time</b>	<b>Topics</b>
1 <sup>st</sup> session	9.30 A.M to 10.30 A.M	<ul style="list-style-type: none"> <li>• Framework of EOU scheme</li> <li>• Setting-up of EOU – FTP and Customs/Central Excise</li> <li>• Brief on provisions under State laws for EOUs</li> </ul>
2 <sup>nd</sup> session	9.30 A.M to 11.15 A.M	<ul style="list-style-type: none"> <li>• Concessional Procurement Rules – process, checks and controls</li> <li>• End-use monitoring of duty-free purchases</li> <li>• De-bonding of duty-free purchases</li> </ul>
Short-break	11.15 AM to 11.30 AM	
3 <sup>rd</sup> session	11.30 A.M to 1.00 PM	<ul style="list-style-type: none"> <li>• Service exporters as EOUs</li> <li>• Operation of Cenvat Credit Rules</li> <li>• Refund of service tax – history, important amendments and accounting issues</li> <li>• Export of Service and e-BRC</li> </ul>
Lunch break	<b>1.00 P.M to 2.00 P.M</b>	
4 <sup>th</sup> session	2.00 P.M to 3.00 P.M	<ul style="list-style-type: none"> <li>• Framework of SEZ</li> <li>• Role of Development Commissioner</li> <li>• Contrast comparison with EOU</li> <li>• Imports and exports by SEZ</li> <li>• DTA supplies to SEZ</li> </ul>
5 <sup>th</sup> session	3.00 P.M to 4.00 P.M	<ul style="list-style-type: none"> <li>• SEZ Developer – special provisions</li> <li>• Rebate and concessions</li> <li>• Is Cenvat available to SEZ units?</li> <li>• Service tax refund to SEZ</li> </ul>
Short-break	4.00 PM to 4.15 PM	
6 <sup>th</sup> session	4.15 P.M to 5.30 P.M	<ul style="list-style-type: none"> <li>• Exit from SEZ</li> <li>• Exit from EOU</li> <li>• Comparative study</li> <li>• Advance Ruling and Settlement Commission Aspects</li> </ul>

## Day 4

<b>Session</b>	<b>Time</b>	<b>Topics</b>
1 <sup>st</sup> session	9.30 A.M to 10.30 A.M	<ul style="list-style-type: none"><li>• Practical questions on EOU &amp; SEZ Schemes</li></ul>
2 <sup>nd</sup> session	9.30 A.M to 11.15 A.M	<ul style="list-style-type: none"><li>• Background to appellate provisions</li><li>• Appeal under Customs</li><li>• Appeal under FTP</li></ul>
Short-break	11.15 AM to 11.30 AM	
3 <sup>rd</sup> session	11.30 A.M to 1.00 PM	<ul style="list-style-type: none"><li>• Options of approaching High Court</li><li>• Circumstances where writ not maintainable</li><li>• Circumstances where writ maintainable</li><li>• Principle of ‘latches’</li></ul>
Lunch break	<b>1.00 P.M to 2.00 P.M</b>	
4 <sup>th</sup> session	2.00 P.M to 3.00 P.M	<ul style="list-style-type: none"><li>• Offences – smuggling activities and common wrongs amounting to such offence</li><li>• Penalties – various types and its purpose</li><li>• Penalty in-lieu of confiscation – valuation of offending articles</li></ul>
5 <sup>th</sup> session	3.00 P.M to 4.00 P.M	<ul style="list-style-type: none"><li>• Search (conveyance and persons), seizure and confiscation</li><li>• Prosecution</li></ul>
Short-break	4.00 PM to 4.15 PM	
6 <sup>th</sup> Session	4.15 P.M to 5.30 P.M	<ul style="list-style-type: none"><li>• Open Discussion &amp; Q&amp;A Session</li></ul>