

14) Export related procedural simplification on jewellery

Based on the recommendations of Sub-Committee, Government has clarified that there is no requirement to take central excise registration by the manufacturers who exports 100% of articles manufactured by him or got manufactured from the job worker, subject to the condition that bank guarantee to the extent of excise duty payable on the jewellery over and above the customs duty and VAT.

Further, the excise authorities need not ratify Letter of Undertaking (LUT). Exporters can export on self-declaration and LUT submitted to the customs.

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