



**RESERVE BANK OF INDIA**  
**Mumbai - 400 001**

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RBI/2015-16/248

November 26, 2015

A.P. (DIR Series) Circular No.29

To,

All Authorised Dealer Category – I Banks

Madam/ Sir

**Import of Goods into India – Evidence of Import**

Attention of the Authorised Dealers is invited to [para A.10.1](#) of A.P. (DIR Series) Circular No. 106 dated June 19, 2003 in terms of which an importer has to submit as evidence of import, (a) the exchange control copy of the Bill of Entry for home consumption; (b) the exchange control copy of the Bill of Entry for warehousing, in the case of 100% Export Oriented Units (EOUs); or (c) Customs Assessment Certificate or Postal Appraisal Form as declared by the importer to the Customs Authorities.

2. With the establishment of Free Trade Warehousing Zones / SEZ Unit warehouses, imported goods can be stored therein, for re-export / re-selling purposes for which Customs Authorities issue Ex-Bond Bill of Entry. AD banks are advised to consider the Bill of Entry issued by Customs Authorities named as Ex-Bond Bill of Entry or by any other similar nomenclature, as evidence for physical import of goods.

3. Further, in cases where goods have been imported through couriers, the Courier Bill of Entry, as declared by the courier companies to the Customs Authorities, may also be considered as evidence of import of goods.

4. Authorised Dealers may bring the contents of this circular to the notice of their constituents concerned.

5. The directions contained in this circular have been issued under section 10(4) and 11(1) of the FEMA, 1999 (42 of 1999) and are without prejudice to permissions/ approvals, if any, required under any other law.

Yours faithfully,

(A K Pandey)  
Chief General Manager