

## **F.No. 528/16/2008-CUS (TU)**

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs**

North Block, Room No. 299-A,  
New Delhi, the 27<sup>th</sup> April, 2011.

**Subject: Regarding difficulties faced in establishing identity of CWG-2010 goods imported in terms of Notification No.13/2010-Cus., dated 19.02.2010 as amended by Notification No.9/2011-Cus., dated 14.02.2011**

Attention is drawn to Notification No.13/2010-Customs dated 19.02.2010 as amended by Notification No.9/2011-Customs dated 14.02.2011, which stipulates that the goods imported for Common Wealth Games (CWG)-2010 should be exported within six months from the conclusion of the Games and identification of the goods at the time of export is a necessary condition in the said notification.

2. Board has taken note of the difficulties faced by the field formations in establishing identity of the goods imported for CWG-2010 Games since many of the imported items are reportedly generic in nature and do not bear any marks and numbers. In these circumstances Board has examined the issue and it is hereby clarified that normally a certificate from the Joint Director General (Coordination) or Director (Coordination) or Chief Executive Officer of the Organizing Committee (CWG)-2010, duly supported by a reconciliation statement corroborating the goods with the import documents as well as the shipping Bill under which the goods are exported may be accepted as the proof of identity, if otherwise found in order. However, in cases where imported goods under the said notification have undergone a change in form while being used for the intended purpose and where the condition regarding proof of identity is not satisfied, the benefit of the exemption will not be available.

3. A similar dispensation as stipulated above may be accorded for goods imported under the exemption notification but on which the importer have chosen to pay duty on the goods either at the time of import or subsequently and have put in a claim for drawback under section 74 of Customs Act, 1962 at the time of re-export of the goods.

4. These instructions are issued only with respect to imports of CWG-2010 goods under the above mentioned notifications. Accordingly, suitable instructions may be issued to the field formation.

**(Subodh Singh)  
OSD (Customs), Tariff Unit**