

F. No. 401/105/2024 - Cus-III  
Government of India  
Ministry of Finance  
Department of Revenue,  
(Central Board of Indirect Taxes & Customs)

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Room No. 229A, North Block, New Delhi  
Dated: as per e-signature

To

The Under Secretary,  
HEI Division, Ministry of Heavy Industries,  
Udyog Bhawan, New Delhi  
Email: divhei-dhi@gov.in

Sir,

Subject: Clarification regarding the applicability of Electrical Equipment Quality Control Order on Low Voltage Switchgears and Control gears products for imported goods at Customs.

Please refer to your OM no. 8(1)/2021-HEI dated 14.10.2024 on the above subject.

2. In this regard, the point wise reply is as under-

2.1 Regarding whether the date of applicability would be considered as the date of shipment/dispatch of goods from the exporting country or the date of arrival of goods at an Indian port, Para 2.17 (a) of Handbook of Procedure, 2023 may be referred to wherein it is mentioned that the date of reckoning of Import is decided with reference to date of shipment/dispatch of goods from supplying country as given in Paragraph 11.11 of Handbook of Procedures and not the date of arrival of goods at an Indian port.

2.2 Regarding manufacturers importing goods for physical export under advance authorisation, EOUS & SEZs, Para 2.03(A) of FTP 2023 notified vide notification no. 71/2023 dated 11.03.2024 may kindly be referred to which is self-explanatory. Further in respect of MOOWRs, since there is no exemption of QCO notified by DGFT w.r.t to Ministry of Heavy Industries for MOOWR, QCO will be applicable for goods being warehoused under MOOWR.

Encl: as above.

**Signed by Neeraj Goyal**

**Date: 08-11-2024 23:21:03**

(Neeraj Goyal)  
OSD (Cus-III)  
Customs Policy Wing