**BY E-MAIL / HAND DELIVERY**

**File No.25/2024-Opinion**

12.02.2024

M/s. SynkroMax Biotech Pvt. Ltd.,

Module 26 to 31, 2nd Floor,

SIDCO Multi Storeyed Complex,

SIDCO Industrial Estate, Thirumazhisai,

Chennai – 600 124.

Attn.: Mr. S. Bhaskaran, Manager - Commercial <commercial@smbpl.com>

Sir,

**Sub.: Re-import of goods for re-processing – Bill of Entry No.8110426 dated 02.10.2023.**

1. With regard to the discussions we had, please find attached the following.

i. Draft of the Representation to be given to Customs

ii. Our bill towards fees for consultation and drafting of the representation.

2. Kindly go through the draft and after making changes, if any, (blank space at **para-7** may be filled up) it can be printed in the company’s letterhead and after due signature, submitted to Customs and acknowledgment taken.

3. Kindly arrange for payment of the bill.

Regards,

Murugappan

Attached: as above.

sm/ss

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_

To:

Deputy Commissioner of Customs (Group-1),

Custom House,

No.60, Rajaji Salai,

Chennai – 600 01.

Sir,

**Sub.: Re-Import of exported goods for processing and subsequent Re-Export – Bill of Entry No.8110426 dated 02.10.2023.**

1. We have initially exported to Sri Lanka a consignment of Synkroviron Virocide under cover of Shipping Bill No.9206452 dated 11.04.2023. After receipt of the goods by the Sri Lankan buyer, these have been returned by them on account of quality issues.

2. When the goods were re-imported, we have filed the subject bill of entry and also cleared the goods in terms of Notification 158/1995 dated 14.11.1995. We have executed necessary bond/undertaking to re-process and re-export these goods. Apart from the above, we also have returned the duty drawback received by us when these goods were exported initially. An amount of Rs.52,540/- together with interest of Rs.5,016/- was paid and then the goods cleared.

3. Now, the Sri Lankan buyer has informed us that exorbitant duties have been imposed by the Sri Lankan government on these goods as of now and therefore, it will not be viable for them to receive back the re-processed goods.

4. Under such circumstances, we will not be able to re-export these goods as per the conditions of the notification mentioned above.

5. In this background, we would like to pay the IGST, as applicable at the time of re-import for these goods in terms of Notification 45/2017-Customs dated 30.06.2017, since the goods were originally exported under LUT without payment of applicable IGST. As per the above notification, if the goods were originally exported under LUT then, upon re-import, applicable IGST needs to be paid.

6. As indicated earlier, we have paid back the drawback incentive which we have received.

7. The IGST payable comes to Rs.\_\_\_\_\_\_\_\_\_\_\_\_. Interest on the delayed payment of IGST is Rs.\_\_\_\_\_\_\_\_\_\_\_\_. We request you to kindly re-assess the subject bill of entry to enable us to remit the IGST.

8. Also, upon payment of IGST together with interest, we request you to cancel the bond and guarantee given by us and close the proceedings.

Thanking you,

Yours faithfully,

for **SYNKROMAX BIOTECH PVT. LTD.**

Authorised Signatory

Encl.: as above.