

Benefits on specified supplies

(i) Deemed export benefits shall be available for supplies of ‘Cement’ under Para 7.02 (e) only.

(ii) Deemed export benefit shall be available on supply of “Steel”:

(a) As an inputs to Advance Authorisation/ Annual Advance Authorisation/DFIA holder/ an EOU.

(b) To multilateral/ bilateral funded Agencies as per sub-Para 7.02(e).

(iii) Deemed export benefit shall be available on supply of “Fuel” (in respect of eligible fuel items covered under Schedule 4 of Central Excise Act 1944) provided supplies are made to:

a. Project listed for petroleum operations in the Customs Notification No. 50/2017-Customs dated 30.6.2017 under Sr. No. 404, as amended from time to time and subject to conditions mentioned therein and covered in Para 7.02 (f) of FTP.

b. EOUs;

c. Advance Authorisation holder / Annual Advance Authorisation holder.