



**CUSTOMS CIRCULAR**

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**F.No.DGEP/G&J/428/2006**  
**Govt. of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Excise & Customs**  
**Directorate General of Export Promotion**  
**New Delhi**  
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All Chief Commissioners of Customs/Central Excise,  
All Commissioners of Customs/Central Excise.

**Procedure and guidelines for import of diamonds for certification and grading and re-export thereof - reg.**

A new scheme under paragraph 4A.2 has been introduced in the Foreign Trade Policy 2009-2014 (FTP) for import of diamonds for certification and grading and re-export thereof. Procedure in this regard has also been specified under paragraph 4A.14 of Handbook of Procedure Volume I (HBP). To avoid dichotomy in following the procedure by the field formations for allowing import of diamonds for the specified purpose and re-export thereof, the salient feature of this scheme and procedure in this regard are laid down.

- (i) This scheme is presently allowed to the authorized offices/agencies in India of Gemological Institute of America (GIA) in India only;
  - (ii) GIA shall furnish a general bond to the satisfaction of the Asstt./Dy Commissioner of Customs at the port of import; undertaking to properly account for the diamonds, to follow the specified procedure and to re-export diamonds within the prescribed period;
  - (iii) The import shall be allowed under bill of entry having the detailed description of the diamonds, including *inter alia*, the dimensions, weight, colour, caratage, specification, approximate value etc of each piece of diamonds;
  - (iv) The bill of entry should carry the endorsement "only for certification and grading";
  - (v) GIA, while taking the diamonds in their unit, shall allot a unique 'control number' for identification purposes and maintain a separate account for such diamonds;
  - (vi) After the grading/certification, the diamonds shall be re-exported under a shipping bill containing the detailed description as was mentioned at the time of import;
  - (vii) Cross reference of B/E shall be endorsed in the shipping bill;
  - (viii) The onus of certification shall solely rest with the GIA, i.e. the diamonds being re-exported are the same as those imported. GIA shall submit a certificate to this effect, along with the S/B, at the time of re-export;
  - (ix) GIA shall obtain GR waiver in respect of import and re-export as per the procedure laid down by RBI and realize the foreign exchange for the service charges in terms of RBI guidelines;
  - (x) The premises of GIA can be visited by Custom officers for surprise audit or checks. The Commissioner should devise a system of random audit at least twice a year;
  - (xi) The diamonds imported for certification/grading are to be re-exported within a period of 3 months from the date of import;
  - (xii) The importer shall submit a quarterly statement by 25<sup>th</sup> of the month succeeding quarter. The statement should reflect the B/E No. & date, details of diamonds and details of re-exports etc; and
  - (xiii) Re-export shall be allowed only from the port through which import took place.
2. Wide publicity may please be given to these instructions by way of issuance of Public/Trade Notice, Suitable Standing orders/instruction may be issued for guidance of the field officers. Difficulties, if any, in implementation of these instructions, may be brought to the notice of the Directorate General of Export Promotion.
3. This issues with the approval of Central Board of Excise & Customs.
4. Receipt of this circular may kindly be acknowledged.

**Sd/-**  
**(Praveen Mahajan)**  
**Director General**

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