

**ICES Advisory 02/2020 - Levy and Collection of Social Welfare Surcharge through Duty Credit Scrips**

Dear all,

Reference is drawn to Board's Circular 02/2020 - Customs dated 10.01.2020 on the above subject. Basing on the judgment of the Hon'ble SC dated 06.12.2019 and the position explained in the Circular, Board vide para 10 of the above Circular has decided that Social Welfare Surcharge should not be debited from duty credit scrips henceforth.

2. Accordingly, changes have been made in the System to disallow debiting of SWS from duty scrips with effect from 11.01.2020. In para 11, Board has clarified that the past cases where such debit was already made may not be disturbed. **However, for BEs filed before 11.01.2020 without using any scrip for SWS, reassessment should not be allowed to include any duty scrip now.**

3. It is requested that Trade may also be guided suitably on these changes and difficulties, if any, may be brought to the notice of this office.

Regards,

**Kshitij Jain**

Deputy Director

Directorate of Systems

New Delhi