

Software Technology Parks of India-Gandhinagar

Procedure for Destruction / Scrap of Imported/ Indigenous Capital Goods

STP / EHTP units can destruct or scrap the obsolete Imported / Indigenous Capital Goods without payment of customs duty. The NOC will be issued as per para 6.14 (b) of FTP.

The following documents are required to be submitted by the units:

- A request letter for Destruction/Scrap of Imported/Indigenously procured CG.
- Self certified annexure having list of Imported/Indigenous CG with required details to be destructed.
- Reconciliation Sheet for the items to be destructed.
- Copy of BoE / AR3 certificate
- Copy of Import/ Indigenous Goods approval issued by STPI.
- Declaration w.r.t deemed export benefit in case of Indigenous goods (as per Custom Circular No. 74/2001 dated 04/12/2001).
- In case of Loaned and leased CG, No Objection Certificate (NOC) from supplier.

Approval Process:

The documents submitted by the unit will be verified and the destruction/scrap of CG (both Imported/Indigenous CG) request will be processed. Subsequently, NOC will be issued. The STP/EHTP member units are advised to approach concerned Custom/Central Tax Authorities with the Destruction/Scrap of CG approval issued by STPI for further formalities.

Formats:-

1. [Annexure: Imported CG to be destructed](#)
2. [Reconciliation Sheet for Destruction of Imported CGs](#)
3. [Annexure: Indigenous CG to be destructed](#)
4. [Reconciliation Sheet for Destruction of Indigenously procured CGs](#)

For any clarifications:

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