

**OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)**

**JAWAHARLAL NEHRU CUSTOM HOUSE, SHEVA,**

**TAL URAN, DIST RAIGAD, MAHARASHTRA 400 707.**

**F. No. CC/EXP/MISC-01/2010 Date: 25.02.2011**

**PUBLIC NOTICE NO. 17 /2011**

Subject: Streamlining the procedure of processing of Drawback claims under section 74 of the Customs Act, 1962 Regarding.

Attention of all Exporters, Importers, Custom House Agents and Member of Trade and all concerned is invited to the procedure of filing and processing of duty drawback claims under section 74 of the Customs Act, 1962, including drawback claims for export of goods imported and cleared under RMS. The present procedure has been scrutinized and streamlined. Accordingly, the following procedure is prescribed:

2.0 The documents to be submitted along with a claim have been broadly prescribed under Rule 5(2) of the Re-export of Imported Goods (Drawback of Customs Duties) Rules, 1995. Accordingly, the application for claim of drawback under section 74 made by the exporter / CHA shall be accompanied by the following documents:

1. Annexure-II
2. Calculation Sheet for the drawback claim
3. Export Promotion (EP) copy of the shipping bill
4. Custom attested Export Invoice
5. Custom attested Export Packing List
6. Export Bill of Lading

7. Mate Receipt
8. BRC or G.R. Waiver, whichever applicable
9. Duplicate (Importer) Copy of Bill of Entry
10. Import Invoice
11. Import Packing List
12. Evidence of payment of duty at the time of import i.e. TR-6 Challan (original)
13. Certificate regarding non-availment / reversal of Cenvat credit against import:
  - a) From central excise in case the exporter is registered with them, or
  - b) Self declaration if not registered with central excise.
14. Affidavit of stamp paper of Rs. 100 (notarized)
15. Permission from RBI for re-export of the goods, wherever necessary
16. Indemnity bond on stamp paper of Rs. 100 (notarized), wherever required
17. Any other relevant document\_\_\_\_\_.

Documents mentioned at Sl. No. 1 to 14 above are mandatory for all the cases. In genuine cases where reasons for non-availability of original Bill of Entry or the TR-6 challan are explained by the importer, a photocopy of the bill of entry containing the particulars of TR6 Challan duty payment, duly attested by the Import Group concerned, alongwith an indemnity bond shall suffice instead of the documents mentioned at Sl. No.9 and 12. Documents mentioned at Sl. No. 15 to 17 are required only in special cases.

2.1 The receiving staff in the drawback section shall initially receive the application and shall give a provisional acknowledgement on the photocopy of the application to the exporter / CHA.

2.2 Preliminary scrutiny of the application with respect to its completeness and availability of all the relevant documents shall be done. Applications which are incomplete or without any relevant documents, shall be dealt with as per the provisions of Rule 5(4) of the Re-export of Imported Goods (Drawback of Customs Duties) Rules, 1995 and shall be returned to the

applicant along with the Deficiency Memo (DM) as prescribed in Annexure A within fifteen days. It is clarified that all claim papers, including documents submitted by the applicant, alongwith the DM shall be sent to the applicant. Applicants are advised to receive back their incomplete claims through their authorized representative, otherwise the same shall be sent by Speed Post

2.3 If the claim is complete in all respects or when the exporter complies with the DM within the prescribed time, an acknowledgement as prescribed in Annexure-B, for the purpose of section 75A, shall be issued to the exporter / CHA and the claim shall be registered by assigning a file number.

2.4 In case the DM is not replied within 30 days, in addition to the 3 months prescribed under Rule 5(4) of the Re-export of Imported Goods (Drawback of Customs Duties) Rules, 1995, the claim for drawback shall be deemed to have been time-barred.

3.0 After registration, the claim shall be scrutinized carefully in terms of the Re-export of Imported Goods (Drawback of Customs Duties) Rules, 1995. If the claim is found to be admissible, Triplicate Copy of the S/B shall be forwarded to MCD for verification with EGM.

3.1 In case when the re-exported goods were originally imported from this Custom House, the present practice of obtaining NPC from cash section shall be continued. However, the practice of obtaining NOC from concerned Group, IAD and PCA has been discontinued. Instead, NOC would be obtained from the Revenue Recovery Cell of the Import/Export Commissionerate, to verify from the records maintained by them whether any confirmed demands are pending against the party.

3.2. In case when the goods were originally imported from a customs house other than this Custom House, NPC / NOC is being obtained from the respective Custom House to ensure that no refund has been claimed against the B/E and no audit objection/demands are pending against the Bill of Entry / party for recovery. However, the past experience has been that obtaining NOCs takes a lot of time and are seldom received within the time limit of one month available for processing the claims. Therefore, in such cases, letters for NPC and NOC to sections concerned of the respective Custom House shall be put in a sealed cover and handed over to the exporter / CHA, in case the exporter / CHA so desires. In other cases, the present practice of sending the letters by post to the respective Custom House shall be followed.

4. The above procedure shall come into force with immediate effect.

5. Any difficulty noticed in the implementation of this Public Notice may be brought to the notice of the undersigned.

Encl.: Annexures A, B

**(SUSHIL SOLANKI)**

**Commissioner of Customs (Export)**

To:

All Trade Associations

Copy to:

- (i) Member (Customs), CBEC;
- (ii) Chief Commissioner of Customs, JNCH;
- (iii) J.S. (Customs), CBEC;
- (iv) J.S. (Drawback), CBEC;
- (v) Commissioner of Customs (Import), JNCH;
- (vi) Website of JNCH;
- (vii) All India Imports & Exporters Association, Churchgate House, 2<sup>nd</sup> floor, 32/34 Veer Nariman Road, Opp. Akabarally, Flora Fountain, Mumbai 400023.

(viii) BCAA, Mumbai Customs Agents Association, 73 Mittal Tower,  
C Wing, 7<sup>th</sup> floor, Nariman Point, Mumbai 400 005.

**ANNEXURE-A**

**OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)**  
**JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,**  
**TAL-URAN, DIST.-RAIGAD, MAHARASHTRA-400707**

F. No.

Date:

**DEFICIENCY MEMO**

To,

M/s.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_.

Subject: Drawback claim under section 74 of the Customs Act, 1962 against Shipping  
Bill no.----- dated ----- - Regarding.

With reference to your Drawback claim under section 74 of the Customs Act, 1962 against the above the above mentioned shipping bill, you are hereby directed to submit the following (ticked) documents for processing of the claim:

14. Annexure-II
15. Calculation Sheet for the drawback claim
16. Export Promotion (EP) copy of the shipping bill
17. Custom attested Export Invoice
18. Custom attested Export Packing List
19. Export Bill of Lading
20. Mate Receipt
21. BRC or G.R. Waiver, whichever applicable
22. Duplicate (Importer) Copy of Bill of Entry
23. Import Invoice
24. Import Packing List
25. Evidence of payment of duty at the time of import i.e. TR-6 Challan (original)
26. Certificate regarding non-availment / reversal of Cenvat credit against import:
  - c) From central excise in case the exporter is registered with them, or
  - d) Self declaration if not registered with central excise.
14. Affidavit of stamp paper of Rs. 100 (notarized)
15. Permission from RBI for re-export of the goods, wherever necessary
16. Indemnity bond on stamp paper of Rs. 100 (notarized), wherever required
17. Any other relevant document\_\_\_\_\_.

Your drawback claim is returned herewith and if the requirements specified in this deficiency memo are not complied with within thirty days, your claim shall be treated as not filed for the purpose of rule 5(1) as per the provisions of rule 5(4) (b) of the Re-export of Imported Goods (Drawback of Customs Duties) Rules, 1995.

**Assistant Commissioner of Customs,**

**Drawback section / JNCH.**

Encl.: Your drawback claim submitted on\_\_\_\_\_

**ANNEXURE-B**

**OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)**

**JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,**

**TAL-URAN, DIST.-RAIGAD, MAHARASHTRA-400707**

**ACKNOWLEDGMENT SILP**

Received a drawback claim under section 74 of the Customs Act, 1962 from M/s. \_\_\_\_\_  
\_\_\_\_\_ against S/B No. \_\_\_\_\_ dated \_\_\_\_\_. The claim has been  
entered at SI No. \_\_\_\_\_ dated \_\_\_\_\_ and F. No. \_\_\_\_\_  
\_\_\_\_\_ has been assigned to the same. Please quote the above SI. No. and F. No. during any  
communication in future.

\_\_\_\_\_

Date of receipt

the receiving staff

\_\_\_\_\_

Name and signature of

\_\_\_\_\_

Seal of the department