

(viii).NOC from the respective agencies/ authorities like WLRO, ADC, APEDA, etc. wherever applicable.

(ix).Test-Reports/ Sample Drawn by Central Excise authorities in case of Factory Stuffed Containers in terms of P.N.03/2007.

2. At the time of processing of the drawback claims the officer shall invariably see the Departmental Comments in the shipping bill. If there is no adverse comment by the assessing/ examining officer regarding non production of the documents etc., then the claims should normally be processed and sanctioned on the basis of available records in the EDI System.

3. As valuation of export goods is to be seen at the stages of assessment and examination for export, queries relating to valuation of export goods are not necessary at the stage of Drawback processing. Therefore, queries such as put up purchase order, put up cost sheet, justify price, etc. should not be raised.

4. If in spite of no adverse comment by assessing/examining officer, the officer drawback claim has reason to believe that certain query in this regard is necessary, then he should record the reason before making any query in such case and seek approval of the Additional Commissioner (Drawback).

5. In certain cases where drawback is based on composition of the export product and Test Report required in terms of Board's Circular No. 34/95 is not produced, no query is to be raised and the claims should be processed at lower rate applicable, as provided under S.O. 02/2007 JNCH.

6. In all the cases where the Drawback amount is reduced at the time of processing of the claim, reasons for doing so have to be recorded in the Departmental Comments.

7. An illustrative list of permissible queries, which may be issued judiciously to the barest minimum, if absolutely necessary, is enclosed as Annexure. All AC/DC assigned the work of online processing of Drawback Claims have to ensure that unnecessary

queries raised, if any, are not approved. Strict action will be taken against the officers who are found indulging in raising of unnecessary queries.

(K.L. GOYAL)

Commissioner of Customs (EP)

Jawaharlal Nehru Customs House, Nhava Sheva.

To-

1. All AC/DC, i/c of online Drawback processing, JNCH
2. All Superintendents, Drawback Cell, JNCH

Copy for information to-

1. The Chief Commissioner, Mumbai Zone II
2. The Commissioner of Customs (Exports), JNCH
3. All Jt/ Addl. Commissioners of Customs (EP), JNCH
4. All AC/DC of Customs, JNCH

Annexure

Illustrative list of permissible queries

1. Pl get shipment finalised from DC/Export.
2. Pl produce brand rate letter.
3. Pl submit TR/PTR/in-house TR pertaining to composition.
4. Pl produce Bank Realisation Certificate/ Proof of realization of export proceeds, as 6 months are already over from the date of export.
5. EGM not filed electronically. The S/Bill has been manually added to EGM. The EGM is to be verified from MCD. The query has been issued pending verification of EGM.
6. Pl produce catalogue/ literature to ascertain correct classification under Drawback Schedule.