# OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT) JAWAHARLAL NEHRU CUSTOM HOUSE, SHEVA, TAL • URAN, DIST • RAIGAD, MAHARASHTRA • 400 707.

F. No. CC/EXP/MISC-

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### STANDING ORDER NO. 13 /2011

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

Attention of all the officers concerned of Jawaharlal Nehru Custom House is drawn to the present procedure of processing 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 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



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 and enter the application in a separate register specifically maintained for the purpose and shall give a provisional acknowledgement on the photocopy of the application to the exporter / CHA.

Encl.: Annexures A, B



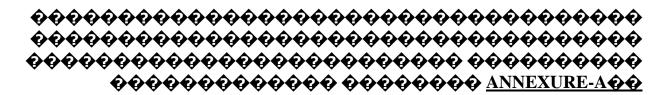
To:

All officers / staff concerned

Copy to:

- (i) Member (Customs), CBEC;
- (ii) Chief Commissioner of Customs, JNCH;

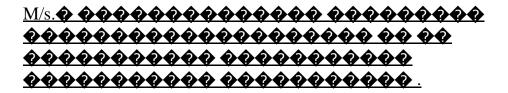
- (iii) J.S. (Customs), CBEC;
- (iv) J.S. (Drawback), CBEC;
- (v) Commissioner of Customs (Import), JNCH;
- (vi) Website of JNCH.



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

**DEFICIENCY MEMO** 

To,



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

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,

Assistant Commissioner of Cust

Encl.: Your drawback claim submitted

#### **ANNEXURE-B**

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JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA, TAL-URAN, DIST.-RAIGAD, MAHARASHTRA-400707

#### **ACKNOWLEGMENT 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 SlNo. dated\_and F. No. has been assigned to the same. Please quote the above Sl. No. and F. No. during any communication in future.

Date of receipt Name and signature of Seal of the department the receiving staff