

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

F.No. S/12-Gen-Misc-61/22-23/DBK/JNCH

Date: 10 /08/2022

**STANDING ORDER NO. 09 /2022**

**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. 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. Copy of Shipping Bill
4. Export Invoice & Packing List
5. Export Bill of Lading
6. Copy of Bill of Entry
7. Import Invoice
8. Import Packing List
9. Evidence of payment of duty at the time of import i.e TR- 6 Challan
10. Self-declaration for not claiming of IGST amount paid on re-exported goods, if exporter is claiming only (BCD+ SWS).
11. If the exporter is claiming IGST amount paid at the time of import then they have to provide the certificate duly signed by the Central /State/UT GST officer having jurisdiction over the exporter, that no credit of integrated tax / compensation cess paid on imported goods has been availed or no refund of such credit or integrated tax paid on re-exported goods has been claimed.
12. Affidavit of stamp paper of Rs. 500 (notarized)
13. Permission from RBI for re-export of the goods , wherever necessary
14. Any other relevant document

Documents mentioned at Sl. No. 1 to 12 above are mandatory for all the cases. Documents mentioned at Sl No. 13 & 14 are required only in specific 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 acknowledgement on the photocopy of the application to the exporter / CHA. Subsequently, the application would be forwarded to DMS(Document Management System) Section for scanning of the application. Thereafter, the exporter /CHA will pay the required fee of Rs. 400/- per application for scanning of the documents. After receiving of the files from the DMS(Document Management System) section the application would be forwarded to the concerned Examiner / Superintendent / Appraiser.

2.2 The examiner /Supdt/ Appraiser shall primarily scrutinize the application with respect to its completeness and availability of all the relevant documents as prescribed above. 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, 2017 and shall be returned to the claimant along with the Deficiency Memo (DM) within fifteen days. The format of the Deficiency Memo is prescribed in Annexure – A. It is clarified that all claim papers, including documents submitted by the applicant, alongwith the DM shall be sent to the applicant.

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 74A, 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, 2017, the claim for drawback shall be deemed to have been time barred. A suitable order shall be issued for rejection of claim and an entry to that effect shall be made in the register also.

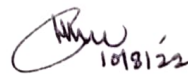
3.1 After registration, the claim shall be scrutinized carefully in terms of the Re-export of Imported Goods (Drawback of Customs Duties) Rules, 2017. In case when the re-exported goods were originally imported from this Custom House, the present practice of obtaining NPC from Cash Section and NOC from CRRC Section, JNCH, who shall verify from the records maintained by them whether any confirmed demands are pending against the party and Cash Section shall forward a suitable reply to the drawback section on receipt of the letter shall be followed.

3.2 In case when the goods were originally imported from a custom house other than this Custom House, NPC/NOC will be 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. 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 or through e-mail to the respective Custom House shall be followed.

4. The above procedure shall come into force with immediate effect and shall be strictly followed by the officers and staff concerned.

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

Encl : Annexures A, B



Commissioner of Customs  
NS-II, JNCH

To  
All Officers /staff concerned

Copy to:

- (i) Member (Customs), CBIC;
- (ii) Chief Commissioner of Customs, JNCH;
- (iii) J.S. (Customs), CBIC
- (iv) Commissioner of Customs, NS- I, III, V, JNCH;
- (v) Website of JNCH.

**ANNEXURE- A**

**OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)  
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA.  
TAL-URAN, DIST – RAIGAD, MAHARAHTRA – 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 mentioned shipping bill, you are hereby directed to submit the following (ticked) documents for processing of the claim:

1. Annexure –II
2. Calculation Sheet for the drawback claim.
3. Export Invoice
4. Export Packing List
5. Export Bill of Lading
6. Copy of Bill of Entry
7. Import Invoice
8. Import Packing List
9. Evidence of payment of duty at the time of import i.e TR- 6 Challan
10. Self declaration for not claiming of IGST amount paid on re-exported if exporter is claiming only (BCD+ SWS).
11. Certificate duly signed by the Central /State/UT GST officer having jurisdiction over the exporter is obtained, that no credit of integrated tax / compensation cess paid on imported goods has been availed or no refund of such credit or integrated tax paid on re-exported goods has been claimed.
12. Affidavit of stamp paper of Rs. 500 (notarized)
13. Permission from RBI for re-export of the goods , wherever necessary
14. 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, 2017.

Asstt. /Dy. 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, MAHARAHTRA – 400707.**

**ACKNOWLEDGMENT SLIP**

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

Name and signature of Seal of the department the receiving staff.