



OFFICE OF COMMISSIONER OF CUSTOMS NS-II & IV JAWAHAR
LAL NEHRU CUSTOM HOUSE, NHAVA SHEVA TAL: URAN, DIST.
RAIGAD, MAHARASHTRA-400707

F.No.S/12-Gen-82/2015-16 AM(X)

Date: 17.08.2017

STANDING ORDER NO.27/2017

Sub: Report feeding by the docks officer at the time of granting LEO of shipping bill in case of claiming drawback by exporter in the GST scenario. - reg.

In continuation to the Board Circular No. 32/2017-Cus dated 27.07.2017 and respective Public Notice No. 100/2017 dated 02.08.2017 in which it has been provided that the exporter is eligible to claim the higher rate of drawback on the basis of self-declaration to be provided by exporter in terms of revised Note and Condition 12A of aforesaid Notification. The format of said self-declaration was provided as per given below format:-

Self-declaration for claiming higher rate of AIR of duty drawback under column (4) and (5) of the AIR Schedule under Notification No. 131/2016-Customs (N.T.) dated 31.10.2016 (as amended)

I/We, M/s., IEC No. and address hereby declare that in respect of export products covered under Shipping Bill Nos. dated on which higher rate of drawback under column (4) and (5) of the Schedule of All Industry Rates of duty drawback of Notification No. 131/2016-Customs (N.T.) dated 31.10.2016 (as amended) is claimed-

- a) (i) *no input tax credit of the Central Goods and Services Tax or of the Integrated Goods and Services Tax has been and shall be availed on the export product, OR*
(ii) *no input tax credit of the Central Goods and Services Tax or of the Integrated Goods and Services Tax has been and shall be availed on any of the inputs or input services used in the manufacture of the export product, OR*
(iii) *no refund of Integrated Goods and Services Tax paid on export product shall be claimed; [Please strike out (i), (ii) or (iii), whichever is not applicable.]*
- b) *CENVAT credit on the export product or on inputs or input services used in the manufacture of the export product has not been carried forward and shall not carry forward in terms of the Central Goods and Services Tax Act, 2017.*
Signature, date and seal of exporte

2. To facilitate the disbursement of the drawback claim smoothly, it has been decided that:-
- (i) To claim the higher rate of drawback, the exporter shall provide the duly filled above said self- declaration to the Supdt.(P)(Export Docks/Parking Plaza) at the time of giving “Let export Order (LEO)”.
 - (ii) The Supdt.(P) issuing LEO shall verify the ‘Self Declaration’ and enter a comment in the ‘1.5 ICES System’ that the said ‘self-declaration’ has been verified and the same has been attached with the other export documents.
 - (iii) On the basis of the report of the Supdt.(P)(Export Docks/Parking Plaza) as available in the ‘Departmental Comments field of shipping bill’ , The Supdt(P)/ Drawback shall process the higher rate of drawback claim.
3. In order to further facilitate exporters, it may be ensured that all pending drawback claims are disposed of on priority and zero pendency be maintained.
4. Difficulty, if any may also be brought to the notice of Deputy / Assistant Commissioner in charge of Appraising Main (Export) through email / phones (email address: apmainexp@jawaharcustoms.gov.in, Phone No : 022-27244959,).

Sd/-
(SUBHASH AGRAWAL)
COMMISSIONER OF CUSTOMS
NS-IV, JNCH

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone- II.
2. All the Commissioner of Customs, Mumbai Zone- II.
3. All Addl./Joint Commissioners of Customs, Mumbai Zone- II.
4. All Deputy/Asstt. Commissioners of Customs, Mumbai Zone- II.
5. The DC/EDI for uploading on the JNCH website.