

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

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

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

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F.No.S/12-Gen-87/09 DBK JNCH Date: 18.12.2009

Public Notice No. 98/2009

Sub: Pendency of Drawback claims due to non-receipt of Brand Rate Letters of Drawback under Rule 6 and Rule 7 of the Customs, Central Excise & Service Tax Duties Drawback Rules, 1995 from the Jurisdictional Central Excise authorities within time limit prescribed in Boards [Circular No.14-Cus2003](#) dt.6.3.2003 reg.

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Attention of all Exporters, Custom House Agents and the Trade is invited to para.1 of [Public Notice No.30/2009](#) dated 15/05/2009 issued by this Custom House. The exporters who had opted for brand rate of drawback but were not coming forward with brand rate letters issued by the jurisdictional Central Excise authorities were called upon to furnish the same by 15/05/2009. It was also brought to the notice of all concerned that brand rate claims pending for more than 2 years would be processed at zero rate in case of non-compliance without affecting the right of the exporters to file supplementary claims.

2. In terms of the provisions of Rules 6 and 7 of the Customs, Central Excise and Service Tax Duties Drawback Rules 1995, an application for fixation of Brand Rate has to be filed within 60 days from the date of Let

Export Order which may be extended for another 30 days by the jurisdictional Central Excise Commissioner if he is satisfied that the exporter was prevented by sufficient cause from filing application within this period. The time limit prescribed for disposal of brand rate applications received in the jurisdictional Central Excise Commissionerate is given in paragraphs 3(c) and 3(d)(1) of Boards [Circular No.14-Customs/2003](#) dated 6.3.2003 which is reproduced as under :

**3(c). Verification of data given in the application :**

The data regarding consumption of inputs in manufacture of export goods furnished in DBK-I statement, payment of Customs and Central Excise duty furnished in DBK-II and DBK-III statements, wastage (recoverable/irrecoverable), non-availment of CENVAT benefit and availability of disclaimer certificate from the manufacture in case of Brand Rate application is filed by a merchant-exporter, proof and scheme of exports, comparison of the weight of the inputs mentioned in DBK-I statement with the net weight of the export goods mentioned in the Shipping Bill or corresponding invoices etc are required to be got verified by the Deputy Commissioner of Central Excise having jurisdiction over the manufacturing unit in which export goods are declared to have been manufactured. While verifying the data, the duty paying documents may be defaced by the Verifying Officer to the extent of the Brand Rate claim. **This verification is required to be carried out maximum within 15 days from the date of receipt of the Brand Rate application in the Hqrs. Of the Central Excise Commissionerate.**

**(d) Fixation and approval of Brand Rate :**

On receipt of the Verification Report from the Central Excise Divisions, the same is required to be examined minutely by the Commissionerate keeping in view the relevant provisions of the Customs Act, 1962 and the Central Excise Rules and in strict adherence to the Circulars & Guidelines which have been issued by this Ministry from time to time. Brand Rate Proposals involving drawback amount up to Rs.5 lakhs may be approved by

the Assistant Commissioner/Deputy Commissioner; proposals involving drawback amount of more than Rs.5 lakhs but less than Rs.20 lakhs may be approved by the Joint/Additional Commissioner and proposals involving drawback amount of more than Rs.20 lakhs are required to be approved by the Commissioner of Central Excise. Brand Rate letters may be issued (by Registered Post/Speed Post) only after ensuring its correctness with regard to the description of the export goods, unit of drawback rate, Shipping Bill and port of export. List of Brand Rate applications and status thereof filed within a fortnight may be prominently displayed on the first day of the next fortnight in the Notice Board for information of the trade. The Brand Rates may also be communicated immediately by electronic mail (E-mail) after electronic connectivity is established with the Custom House of the port of export. **The Brand Rates are required to be fixed maximum within a period of ten days from the date of receipt of the Verification Reports from the Central Excise Divisions.** Specimen copies of the Brand Rate letters under Rule 6 and 7 of the Drawback Rules are attached. References for issue of corrigendum in respect of description of the export item, addition or change of the port of export and Shipping Bill No. etc may be considered and disposed off within 3 days from the date of receipt.

4. In other words, the exporter must apply for fixation of brand rate within 90 days from the date of Let Export Order and the jurisdictional Central Excise authority should dispose off the brand rate application within 28 days from the date of receipt of application. In spite of the time limit stipulated by the Board as referred above for disposal of Brand Rate applications of the exporters by the Central Excise Authorities, the pendency of drawback claims for want of brand rate letters stands at 17,581 as on 30/11/2009 in this Custom House. Unless the Brand Rate letters are received either by Fax or Regd. Post, the Drawback section of the Custom House cannot process the S/Bills pending under the Drawback queue.

5. Therefore taking into account of the need to bring down the pendency and to facilitate quick disbursement of drawback, the exporters are once again requested to contact the concerned Central Excise AC/DC/Joint Commissioner/Addl.Commissioner/Commissioner before whom such applications for fixation of drawback are pending and urge them to decide the applications quickly. Such exporters who have claimed brand rate of

drawback but who have not made an application for fixation of brand rates or whose brand rate applications have been rejected by the concerned Central Excise authority are requested to inform the Drawback section of this Custom House accordingly.

6. As per Rule 15 of Customs, Central Excise and Service Tax Duties Drawback Rules 1995, a supplementary claim of drawback has to be filed within 3 months from the date of communication of brand rate which may be extended by a further period of 9 months by the AC/DC if he is satisfied that the exporter was prevented by sufficient cause from filing application within aforesaid time period. Therefore, all exporters are hereby called upon to submit the brand rate letters along with Bank Realisation Certificates wherever applicable on or before 31/12/2009 failing of which all Brand Rate claims pending for more than 1 year shall be processed at zero rate. In such cases, the exporters may file supplementary claims within the time limit for filing supplementary claims as mentioned above.

7. Any difficulty faced in the implementation of this Public Notice may be brought to the notice of the undersigned immediately.

**(B.K. SINHA)**

Commissioner of Customs (Export)

To

All the concerned.

Copy to :

1. The Chief Commissioner of Customs, Mumbai Zone-II.,
2. The Commissioner of Customs (Import), JNCH.,
3. All the Addl./Jt.Commissioners of Customs, JNCH.
4. All the Trade Associations.
5. The Bombay Custom House Agents Association
6. All Commissioners of Central Excise & Customs with a request to expedite and decide all pending Brand Rate applications.