



**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II),
JAWAHARLAL NEHRU CUSTOM HOUSE,
NHAVA SHEVA, TALUKA: URAN, DISTRICT: RAIGAD,
MAHARASHTRA-400707.**

F. No. S/12-Gen-Misc-07/2018-19/AM(X)

Date: 21.12.2018

PUBLIC NOTICE NO. 159/2018

Sub: Revision of All Industry Rates (AIRs) of Duty Drawback - reg.

Attention of the importers, exporters, custom brokers and all other stakeholders is invited to the Board Circular 52/2018-Cus dated 12.12.2018 regarding Revision of All Industry Rates (AIRs) of Duty Drawback. The Central Government has notified the revised All Industry Rates (AIRs) of Duty Drawback vide Notification No. 95/2018-Customs (N.T.) dated 6.12.2018 which came into force on 19.12.2018. The notification may be downloaded from www.cbec.gov.in and perused.

The salient features of the revised AIRs as per the said notification are:

- (i) As being done since 1.10.2017, the revised AIRs of Duty Drawback neutralize incidence of duties of Customs on inputs used and remnant Central Excise duty on specified petroleum products used in manufacture of export goods. Accordingly each tariff item in the Schedule annexed with above mentioned Notification has been provided with one AIR specified under column (4) with caps under column (5) in the Schedule. For claiming these AIRs, the relevant tariff item have to be suffixed with suffix 'B' e.g. for export of goods covered under tariff item (TI) 640609, the drawback serial no. should be declared as 640609B;
- (ii) The notification also specifies the alternative AIRs on garments exports made against the Special Advance Authorization (para 4.04A of Foreign Trade Policy 2015-20) in discharge of export obligations in terms of Notification No. 45/2016-Customs dated 13.08.2016. For claiming these alternative AIRs, the relevant tariff item has to be suffixed with suffix 'D' instead of the usual suffix 'B'.
- (iii) The AIR of Duty Drawback for items of marine products and seafood (Chapter 3, 15, 16, 23) including live fish (TI 0301), chemicals (Chapter 29), essential oils (Chapter 33) including synthetic perfumery compounds (TI 330201), bicycle/ cycle-rickshaw tyres and bicycles tubes (Chapter 40), finished and lining leather, leather articles and footwear (Chapter 41, 42 and 64), raw cotton, ginned cotton (Chapter 52), textiles (Chapter 50 to 60), silk yarn fabrics and readymade garments (Chapter 50 and 61-62), wool yarn fabrics and readymade garments (Chapter 51 and 61-62), carpets (Chapter 57), made-ups (Chapter 63), glass and glass ware (Chapter 70) Multi speed bicycle and Mountain Terrain Bike (TIs 871202 & 871203) and sports goods (Chapter 95) have been increased on account of various factors such

as change in duty structure, change in prices (CIF) of imported inputs and FOB of export goods, change in import intensity of inputs, etc.

- (iv) Rationalization of rates for some readymade garments (Chapters 61 & 62), articles of stones (Chapter 68), in iron and steel sector (Chapter 72, 73, 84 and articles in different Chapters) and for bicycles single speed with or without accessory (TI 871201) have been done on account of various reasons viz. decrease in C. Ex. Duty rate on diesel, change in prices (CIF) of imported inputs and FOB of export goods and change in import intensity of inputs etc.;
- (v) 24 new tariff items in various sectors viz. Chemicals (17 items), Textiles and made-up (3 items) and Electrical and electronics (4 items) have been introduced in the Schedule including for common rail injector (Chapter 84) and cellular mobile phones (Chapter 85);
- (vi) Appropriate caps have been provided wherever felt necessary to prescribe upper limit of Duty drawback.

Action to be taken in terms of decisions taken in this Public Notice should be considered as standing order for the purpose of officers and staff.

Difficulty, if any, may be brought to the notice of Deputy / Assistant Commissioner in charge of Appraising Main (Export) through email / phone (email address: appraisingmain.jnch@gov.in , Phone No : 022-27244979).

-Sd-
(MANAS RANJAN MOHANTY)
COMMISSIONER OF CUSTOMS
NS-II, JNCH

Copy (By email) 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.
6. BCBA/FIEO for circulation among their members, trade and industry