



भारत सरकार/ Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs, NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Tal. Uran, Dist- Raigad, Maharashtra – 400 707.



DIN: 20240778NT0000014539

Date: 11.07.2024

STANDING ORDER NO.07/2024

Sub: **Standard procedure for processing of Brand Rate claims - reg.**

To streamline the process and to address certain issues concerning Brand Rate claims of drawback, it is decided that Standard Operating Procedure be devised for the clarity of the officers.

2. Issue-wise standard procedure for processing of Brand Rate claims is as under:

A. Brand Rate claims where export taken place from multiple locations

- i. Through Rule 6 and Rule 7 of Customs and Central Excise Duties Drawback Rules, 2017 and through Circular No.23/2017-Customs dated 30.06.2017, Board had made it clear that *"in case the exports have taken place from more than one place, exporter can file Brand rate application with the Principal Commissioner/ Commissioner of Customs having jurisdiction over any one of the places of export."*
- ii. The above provision was made for trade facilitation and to make the process of Brand Rate fixation more trade friendly. Instances have been noticed where this provision has been misused. For instance, in some cases it has been observed that, *"the claim containing Shipping Bills of multiple locations have been filed but Shipping Bill/s pertaining to JNCH didn't fulfil the criteria of Rule 6/Rule 7 of Customs and Central Excise Duties Drawback Rules, 2017."* Therefore, proper care should be taken to ensure that only those Brand Rate claims shall be accepted, wherein, Shipping Bills pertaining to JNCH fulfills the provisions of Rule 6/Rule 7 of Customs and Central Excise Duties Drawback Rules, 2017.

B. Internal Audit of Brand Rate Claims

- i. In Para 3 (d) (ix) of circular No.14/2003-Customs dated 06.03.2003 it is clearly mentioned that *"after issue of Brand Rate letters, all cases involving drawback amount of more than Rs.1 lakh may be subjected post-audit by Internal Audit Unit of the Commissionerate. Further 20 % of the cases involving drawback amount of less than Rs.1 lakh may also be selected by the Internal Audit Unit for post-audit at random basis. Requisite follow-up actions may be taken immediately to review at the appropriate level and if necessary to amend/revoke the Brand Rates in case*

the audit objection is found to be sustainable. For this purpose, Copies of all Brand Rate letters are required to be endorsed to the Internal Audit Unit".

- ii. Accordingly, after completion of Brand Rate verification and fixation procedure, a copy of Brand Rate letter should invariably be marked to Internal Audit Unit, JNCH for further necessary action at their end.
3. Any difficulty noticed in the implementation of this Standing Order may be brought to the notice of the undersigned.

Signed by
Sanjeev Kumar Singh
Date: 11-07-2024 14:14:54

(SANJEEV KUMAR SINGH)
Commissioner of Customs
NS-II, JNCH, Nhava Sheva.

Copy to:

1. The Chief Commissioner of Customs, Mumbai Customs Zone-II, JNCH, Nhava Sheva.
2. All Pr. Commissioner/Commissioner of Customs, JNCH, Nhava Sheva.
3. All Addl./Joint Commissioner of Customs, JNCH, Nhava Sheva.
4. All Deputy/Assistant Commissioner of Customs, JNCH, Nhava Sheva.
5. Deputy Commissioner, EDI Section for uploading a copy on JNCH website.
6. Office copy.

