

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

F.No.:CUS/DBK/MISC/549/2026/JNCH

Date:04-09-2026

STANDING ORDER NO. 08/2026

Subject: Amendment to Standing Order No. 09/2022 dated 10.08.2022 – prescribed format of Deficiency Memo under Section 74 of the Customs Act, 1962 – reg.

Attention of all officers concerned is invited to Standing Order No. 09/2022 dated 10.08.2022, prescribing the procedure for processing of drawback claims under Section 74 of the Customs Act, 1962, including the scrutiny of claims and issuance of Deficiency Memo.

2. The Board has subsequently issued CBIC Circular No. 31/2026-Customs dated 04.07.2026, prescribing the format for Deficiency Memo under Section 74 of the Customs Act, 1962 and directing field formations to issue the Deficiency Memo in the format enclosed as Annexure-I to the said Circular.

3. Accordingly, Annexure-A to Standing Order No. 09/2022 dated 10.08.2022 is hereby substituted by the format prescribed in Annexure-I to CBIC Circular No. 31/2026-Customs dated 04.07.2026, appended herewith.

4. All officers concerned shall henceforth issue Deficiency Memos under Section 74 strictly in the revised format prescribed by the Board. The specific documents/information required from the claimant shall be indicated/ticked in the Deficiency Memo.

5. The reference in the procedure prescribed under Standing Order No. 09/2022 to an "Affidavit of stamp paper of Rs. 500 (notarized)" shall be read as "Affidavit of stamp paper of Rs. 100 (notarized)", in accordance with the Board-prescribed format.

6. Para 2.4 of Standing Order No. 09/2022 dated 10.08.2022 shall stand substituted to provide that, in case the requirements specified in the Deficiency Memo are not complied with within thirty days, the drawback 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. Accordingly, the earlier stipulation regarding issuance of a suitable order for rejection of the claim and making an entry to that effect in the register shall cease to apply.

7. The other provisions of Standing Order No. 09/2022 dated 10.08.2022, including the provisions relating to scrutiny, acknowledgement and registration of complete claims, NPC/NOC and subsequent processing, insofar as they are not inconsistent with CBIC Circular No. 31/2026-Customs dated 04.07.2026 and the amendments made herein, shall continue to apply.

8. This Standing Order shall come into force with immediate effect.

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

Digitally signed by
Girdhar Gopalkrishna Pai
Date: 04-09-2026
13:38:20

(Girdhar G. Pai)
Commissioner of Customs
NS-II, JNCH

Copy to:

- 1) The Chief Commissioner of Customs, JNCH.
- 2) All Commissioners of Customs, JNCH.
- 3) All ADC/JC's of Customs, JNCH.
- 4) All DC/AC's of Customs, JNCH.
- 5) All Sections, JNCH
- 6) DC/EDI for uploading on JNCH website

ANNEXURE-I

OFFICE OF THE PR. COMMISSIONER OF CUSTOMS (EXPORT), NS-II
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA.
TAL-URAN, DIST - RAIGAD, MAHARASHTRA - 400707.

F. No. _____

Date: _____

DIN No. _____

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/information for processing of the claim:

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 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.

- 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.

Assistant/Deputy Commissioner of Customs
Drawback Section
Commissionerate