



**Government of India, Ministry of Finance (Department of Revenue)
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE : BOLPUR
Nanoor Chandidas Road, Bolpur, Birbhum, West Bengal. 731 204
Phone: (03 463) 221125 Fax@03 463)-221565**

Public Notice No.18/CUS(NT)/TECH/2007

dated: Sept 11, 2007

Sub:- Procedures regarding Drawback settlement - Instructions regarding

Attention of Exporters and the Trade is invited to the procedures of claiming drawback under section 74 or 75 Customs Act 1962 and in terms of Customs and Central Excise Duties Drawback Rules 1995 vide Notification No.37/95-Cus(N.T) dated 26/05/1995, as amended from time to time. The following procedures have been outlined as a first step of implementing the procedures and for the purpose and for the purpose of expeditious disposal of such claims. It has also been emphasized under this Notice that the claim along with relevant information/documents should be submitted in the manner prescribed as provided under rule 13 of the Customs and Central Excise Duties Drawback Rules, 1995 or instructions issued there-under.

It is also brought to the notice of the claimant that since the export documents are being processed manually in the ICD, Customs, Durgapur, Triplicate copy i.e. Drawback copy will be retained and sent to the Drawback Cell in the Comm'te Hdqrs. office at Bolpur Customs and Central Excise Comm'te has been designated to be the sanctioning Authority for receiving such claims through ICD, Customs, Durgapur for disposal/sanction in accordance with the said Rules.

However, to reiterate the procedures of filing claims it should be borne in mind that while seeking clearance of export goods under Drawback Claim as admissible under section 75 of the Customs Act 1962 the following documents should be submitted along with the Triplicate copy of Shipping Bill as prescribed under Notification No.54/96—Cus.(N.T) dated 31/10/1996:-

Contd.....2

: 2 :

- i) Copy of export contract or Letter of Credit
- ii) Copy of Packing List
- iii) Copy of ARE-1 form where applicable
- iv) Insurance Certificate, wherever necessary
- v) Copy of communication (over and above mentioning in the shipping bill) regarding fixation of drawback amount or rate as the case may be under section 74 or 75 Customs Act 1962 as the case may be.
- vi) In the case of export under bond or claim for rebate of Central Excise duty, an ER-1 form duly certified, or a certificate from the concerned Supdt. of Central Excise Range in-charge of factory of production shall be produced to the Customs to establish that no rebate of duty or CENVAT facility, as the case may be, has been availed in respect of the goods being exported. However, in the case export goods which are unconditionally exempt from payment of Central Excise duty, a self-declaration by the manufacturer-exporter regarding non-availabilng of CENVAT credit will do.
- vii) Separate annexures for Manufacturer-Exporter and Merchant Exporter are enclosed for furnishing declaration to the effect that no Central Excise duty benefit under Central Excise Rules has been availed.
- viii) Since it takes at the most 6 (six) months time to get the realization particulars from the Reserve Bank of India, any claim after the said period should be accompanied with bank realization certificate. In the event of delay of receiving such certificate proper application should be filed with the authority seeking extension of time for submission of the same or in the event of sanction of Drawback claim prior to receiving the same it should be ensured that the same is submitted within the stipulated period, otherwise action under Rule 16a of Customs and Central Excise Duties Drawback Rules 1995 will be taken.

The afore-said procedures are in gist and hence, not exhaustive. It is, therefore, requested to all concerned that utmost care should be taken to cover up all legal and procedural requirements in respect of filing of any such claim so as to avoid taking of any action as per the Rules and Regulations framed there-under. Public Notice regarding claims admissible under Section 74 of Custom Act 1962 will be issued in due course i.e. when export clearances are sought in the said category of Drawback procedures.

(B.K.SINHA)
Commissioner

C.NO.VIII(48) Cus-Tech BOL 2007

Dated:

Copy forwarded to:-

- 1) The Chief Commissioner, Central Excise, Kolkata for information
- 2) The Commissioner of Central Excise, Kol-I/Kol-II/Kol-III/Kol-IV/Kol-V/Kol-VI/Kol-VII/Haldia/Siliguri/Service Tax for information, Commissionerate for information.
- 3) The Additional Commissioner (Tech), Central Excise, Bolpur Commissionerate for information.
- 4) The Additional Commissioner (P & E) , Central Excise, Bolpur Commissionerate for information
- 5) The Joint Commissioner , Central Excise , Durgapur, Bolpur Commissionerate for information.
- 6) The Asst. Deputy Commissioner, Audit adjudication /Law/ Comp./stat Anti- evasion A & R service Tax Hdqrs) Central excise, Bolpur Commissionerate for information
- 7) The Deputy Commissioner of Customs, I.C.D. C/o. Allied ICD Services Ltd., Export Promotion Industrial Park, P.O.Banskopa Durgapur-713212, Dist. Burdwan for information.
- 8) The Asst./ Dy. Commissioner of Central Excise, Durgapur-I/II/III/IV /Asansol-I/II/ Berhampore Burdwan Division for circulation to field formation and compliance.
- 9) Chamber of Commerce(All)
- 10) Member R.A.C(All)
- 11) Member, R.T.A(all)
- 12) The P.A.O., Central Excise, Bolpur for information & necessary action.
- 13) Guard File.

SUPERINTENDENT (TECH)
CENTRAL EXCISE, BOLPUR