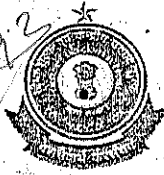


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भारत सरकार

GOVERNMENT OF INDIA
वित्त मंत्रालय, राजस्व विभाग

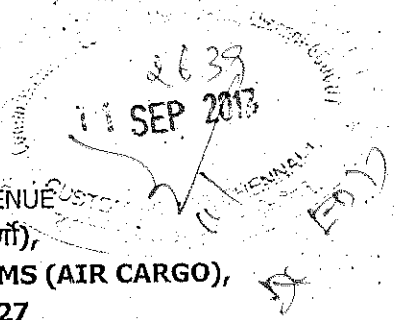
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE

प्रधान आयुक्त सीमा शुल्क का कार्यालय (एयर कार्गो),

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (AIR CARGO),

न्यू कस्टम हाउस, मीनम्बाक्कम, चेन्नै - 600 027

NEW CUSTOM HOUSE, MEENAMBAKKAM, CHENNAI - 600 027



F.No. S. Misc.286/2017-DBK

DATED : 07.09.2017

STANDING ORDER NO. 10 / 2017

Sub : Report feeding by the shed officer at the time of granting LEO of shipping bill in case of claiming drawback by exporter in the GST scenario - Regarding.

The Ministry vide Notification No. 131/2016-Cus (N.T.) dated 31.10.2016 as amended by Notification No.59/2017-Cus(N.T.) dated 29.06.2017 has prescribed the procedure for processing drawback claims vide Board's Circular No.32/2017 dated 27.07.2017.

2. Since Note and Condition of Notification No.131/2016-Cus (N.T.) dated 31.10.2016 (as amended) are integral part of the rates of drawback given under the Schedule to said Notification, accordingly in terms of the Section 75(3) of the Customs Act, 1962 and Rule 5(2) of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, it may be noted that the changes made in Note and Condition 12A shall be applicable w.e.f 1.07.2017 itself. Thus, exports which have been made from 01.07.2017 onwards shall be governed by the revised Note and Condition 12A. For all exports made w.e.f 01.07.2017 for which higher rate of drawback is claimed, exporter has to submit the self-declaration in the format furnished at the end. This format is also being suitably included in the EDI Shipping Bill. In respect of exports that have already been made, exporters may submit a single declaration regarding the export products covered in past shipping bills for which let export order has been given from 01.07.2017 onwards. This shall be irrespective of any certificate or declaration, if any, given earlier.

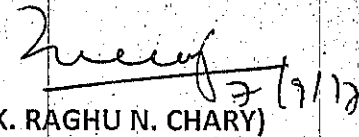
3. Another aspect that may be noted is that there could be cases where export goods had been cleared from factory, warehouse, etc. prior to 01.07.2017 but let export order has not been issued before 01.07.2017. Such goods are not supplies under GST and accordingly, said Note and Condition 12A is not applicable. For such goods, the declaration from exporter or certificate from the then Central Excise officer as applicable in terms of Note and Condition 12 of said Notification No.131/2016-Customs (N.T.) shall continue.

4. Hence, the Deputy/Assistant Commissioner(Export Assessment) and Appraising Officers / Superintendents issuing Let Export Order shall ensure submission of 'self-declaration' from the exporters in the format prescribed after verification and enter a comment in the system that 'the said self-declaration has been verified and the same has been attached with the other export documents' in respect of claims seeking higher rate of AIR of duty drawback under column (4) and (5) of the AIR Schedule under Notification No 131/2016-Cus (N.T.) dated 31.10.2016 (as amended).

In respect of exporters who are availing GST refund / credit, it may be ensured that their claims for drawback are made under column 'B' of Drawback Schedule.

6. On the basis of the report of the Appraising Officers / Superintendents (Export Shed) issuing Let-Export Order as available in the 'Departmental Comments' field of the Shipping Bill, the Appraising Officer / Superintendent (Drawback) shall process the drawback claim at higher rate.

7. Difficulty, if any may also be brought to the notice of Deputy/Assistant Commissioner (Drawback).



(K. RAGHU N. CHARY)

PRINCIPAL COMMISSIONER OF CUSTOMS

(Authority : CBEC Circular No.32/2017-Customs dated 27.07.2017 in F.No.609/64/2017-DBK)

Copy to :

1. The Chief Commissioner of Customs, Custom House, Chennai-1.
2. All Principal Commissioners / Commissioners of Customs, Chennai.
3. Additional / Joint Commissioners of Customs, Chennai
4. Deputy / Assistant Commissioners of Customs, Chennai.
5. Appraising Officers/Superintendents, Export Shed, ACC, Chennai.
6. Notice Board / Website.
7. File Copy.

SELF DECLARATION

Self-declaration for claiming higher rate of All Industry Rate of duty drawback under column (4) and (5) of the AIR Schedule under Notification No. 131/2016 – Customs (N. T.) dated 31.10.2016 (as amended)

I/We, M/s., IEC No. and address
..... hereby declare that in respect of export products covered under Shipping Bill Nos..... dated..... on which higher rate of drawback under column (4) and (5) of the Schedule of All Industry Rates of duty drawback of Notification No. 131/2016 – Customs (N. T.) dated 31.10.2016 (as amended) is claimed –

a) (i) no input tax credit of the Central Goods and Services Tax or of the Integrated Goods and Services Tax has been and shall be availed on the export product,

OR

(ii) no input tax credit of the Central Goods and Services Tax or of the Integrated Goods and Services Tax has been and shall be availed on any of the inputs or input services used in the manufacture of the export product,

OR

(iii) no refund of Integrated Goods and Services Tax paid on export product shall be claimed;

[Please strike out (i), (ii) or (iii), whichever is not applicable.]

b) CENVAT credit on the export product or on inputs or input services used in the manufacture of the export product has not been carried forward and shall not carry forward in terms of the Central Goods and Services Tax Act, 2017.

Signature, Date and Seal of the Exporter