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OFFICE OF THE COMMISSIONER OF CUSTOMS (PREVENTIVE)
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C. No. VIII/09/02/2019-Cus.TFC

Date: 02.03.2020

PUBLIC NOTICE NO.08/2020-Cus

Subject: Revision of All Industry Rates (AIRs) of Duty Drawback.

Attention of all the Importers, Exporters, Customs Brokers, Steamer Agents, Custodians/ Customs Cargo Service Providers, Trade Associations / Chamber of Commerce, Members of the RAC/ PGC and the Public is invited on the above subject.

Government has notified the revised rates of Duty Drawback, also referred to as All Industry Rates (AIRs), vide Notification No. 07/2020-Customs (N.T.) dated 28.01.2020 which will come into force on 04.02.2020. The notification may be downloaded from Board's website and carefully perused for details.

2. The salient features of the revised rates of Duty Drawback are as follows –

(i) Each tariff item in the Schedule annexed to the above mentioned Notification has been provided with an AIR specified under column (4) with cap of Duty Drawback amount given 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) 610901, the drawback serial no. should be declared as 610901B;

(ii) The notification also specifies in the Table annexed thereto, lower AIRs on export of items covered under Chapters 61 and 62 of the Schedule (viz. articles of apparel and clothing accessories) made under Special Advance Authorization Scheme (para 4.04A of Foreign Trade Policy 2015-20) in terms of Notification No. 45/2016-Customs dated 13.08.2016. For claiming the alternative AIR, the relevant tariff item has to be suffixed with suffix 'D' instead of the usual suffix 'B' mentioned above.;

(iii) AIRs of Duty Drawback have been increased for certain items pertaining to marine products and seafood (Chapter 3, 15, 16, 23), chemicals (Chapter 29), finished and lining leather, leather articles and footwear (Chapter 41, 42 and 64), cotton and MMF textiles (Chapter 50 to 60), carpets

(Chapter 57), made-ups (Chapter 63) and glass and glass ware (Chapter 70). The increase in AIRs is on account of various factors such as the changes in duties, price (CIF) of imported inputs, FOB value of export goods, import intensity of inputs etc.;

(iv) AIRs have been rationalized for bicycles tubes (Chapter 40), wool yarn/fabrics/readymade garments (Chapter 51 and 61-62) and silk yarn/fabrics/readymade garments (Chapter 50 and 61-62) among other items on account of reasons such as decrease in BCD rate, changes in price (CIF) of imported inputs, FOB value of export goods, import intensity of inputs etc.;

(v) 31 new tariff items have been introduced in the Schedule pertaining to sectors viz. chemicals (18 items), textiles and readymade garments (6 items), leather articles and footwear (6 items) and glass handicraft/ art ware (1 item). Descriptions of three tariff items in Chapters 42 viz. TIs 42020102, 42020204 and 42020302 have been revised for better product differentiation;

(vi) 10 tariff items under Chapter 64 prescribing AIR of 0.4 per cent in case of export products manufactured by units operating under Section 65 of Customs Act, 1962 have been deleted as no drawback is admissible for such goods in terms of notes and conditions given in notification No. 07/2020-Customs (N.T.) dated 28.01.2020.

(vii) Appropriate caps of duty drawback amount have been provided wherever felt necessary to prescribe upper limit of duty drawback. For items under TI 8701 (Tractors), TI 8703 (Motor cars and other motor vehicles) and TI 8708 (Parts and accessory of motor vehicles of headings 8701 to 8705), caps have been removed in the Schedule.

(डॉ. के. वेंकट राम रेड्डी)
(Dr. K.VENKAT RAM REDDY)

आयुक्त

COMMISSIONER

Despatched on 2/3/2020
GPC, Hqrs. Vijayawada

To
All the Exporters / Customs Brokers Agencies / Customs Brokers Licensees / Customs Brokers Associations under the jurisdiction of Customs Commissionerate (Preventive), Vijayawada through the Additional Commissioner of Customs, Krishnapatnam / Kakinada Custom House and the Assistant Commissioner of Customs, ICD, Marripalem / Reddypalem.

Copy submitted to the Chief Commissioner of Customs & Central Tax, Visakhapatnam Zone, GST Bhavan, Port Area, Visakhapatnam – 530 035 ... for information.

Copy to :

1. The Principal Commissioner of Customs, Custom House, Port Area, Visakhapatnam – 530 035 ... for information.

2. The Principal Commissioner / Commissioner of Central Tax, Tirupati, Guntur and Visakhapatnam Commissionerates ... for information.
3. The Additional Commissioner of Customs, Krishnapatnam Custom House, KAPS Building, CVR Complex, Krishnapatnam Port Area, Gopalapuram, **MUTHUKURU – 524 344** S. P. S.R. Nellore District for information with a direction to give wide publicity among the exporters under the jurisdiction KPCH.
4. The Additional Commissioner of Customs, Kakinada Custom House, Port Road, **Kakinada – 533 007**, East Godavari District... for information with a direction to give wide publicity among the exporters under the jurisdiction KKDCH.
5. The Assistant Commissioner of Customs, ICD, **Marripalem – 522 233**, Guntur District ... for information with a direction to give wide publicity among the exporters under their jurisdiction.
6. The Assistant Commissioner of Customs, ICD, **Reddypalem**, Guntur District ... for information with a direction to give wide publicity among the exporters under their jurisdiction.
7. The Deputy / Assistant Commissioners of Customs, Customs Divisions, **Visakhapatnam, Kakinada and Tirupati ...** for information.
8. Copy to Webmasters for display on KPCL/KSPL/GCT websites.
9. Copy to M/s. Krishnapatnam Port Company Limited (KPCL), the Custodian / Custom Cargo Service Provider of Krishnapatnam Port , Muthukur , SPSR Nellore District (Though the Additional Commissioner of Customs, Custom House, Krishnapatnam) ... for information.
10. Copy to M/s. Kakinada Sea Ports Limited, the Custodian / Custom Cargo Service Provider of Kakinada Port, Kakinada (Though the Additional Commissioner of Customs, Custom House, Kakinada) ... for information.
11. Copy to M/s. Leap International Private Limited , the Custodian / Custom Cargo Service Provider of ICD, Marripalem, Guntur (Though Assistant Commissioner of Customs, ICD, Marripalem, Guntur) ... for information.
12. Copy to The Chief General Manager, M/s Container Corporation of India Ltd., Regional Office, 601-603, 6th Floor, Navketan, Opp.Clock Tower, S.D. Road, SECUNDERABAD – 500 003.. (Though Assistant Commissioner of Customs, ICD, Reddypalem, Guntur) ... for information.
13. Copy to Superintendent (Computers), CC(P), Hqrs. Office, Vijayawada for display on CPC, Vijayawada website www.apcustoms.gov.in.
14. Notice Board.