



सीमा शुल्क (निवारक) के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (PREVENTIVE)
55-17-3, सी-14, 2 तल, औद्योगिक एस्टेट, ऑटो नगर
55-17-3, C-14, 2nd Floor, Road No.2, Industrial Estate, Autonagar
विजयवाड़ा - 520 007 Vijayawada - 520 007
फोन / Phone : 0866-2551261 फैक्स / Fax : 0866-
2551156

C. No. VIII/09/ 01/2017-Cus.Tech.

Date: 10-08-2017

PUBLIC NOTICE No. 18 / 2017

Subject: Customs - Duty Drawback for supplies made by DTA units to Special Economic Zones in the GST scenario – regarding.

Attention of all the Importers, Exporters, Customs Brokers and the Members of the Trade is invited to Board's Circular No.24/2017-Cus., dated 30.06.2017 issued from F. No.609/46/2017-DBK. As you are aware, that Board's Circular No. 43/2007-Customs dated 5.12.2007 and Circular No. 39/2010-Customs dated 15.10.2010 which inter alia prescribe that in respect of drawback claims by a DTA supplier for supplies made to SEZ Unit or developer, when accompanied by a disclaimer, the drawback shall be disbursed by the Central Excise Commissionerate having jurisdiction over the manufacturing unit of the DTA supplier.

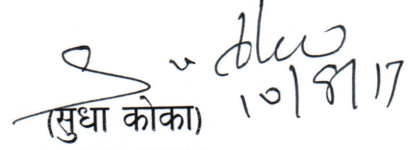
2. In view of implementation of GST, Board has decided to re-organise the Customs functions hitherto handled by Central Excise formations. In this context, it has been decided that in respect of supplies made by DTA unit to SEZ Unit or developer and where the SEZ Unit or developer issues a disclaimer

to the DTA supplier and drawback is claimed by the DTA supplier, the drawback shall be processed and paid by the office of Principal Commissioner or Commissioner of Customs/ Customs (Preventive) in whose jurisdiction the DTA Unit falls. Further, the fixation of Brand rate in case of supplies from DTA to SEZ Unit or developer, if required, shall also be done by the office of said Principal Commissioner/ Commissioner. This shall apply to all fresh applications/ claims filed from 1.7.2017 onwards.

3. The applications/ claims which have already been filed up to 30.6.2017 and are pending with jurisdictional Central Excise formations shall be transferred to the Principal Commissioner/ Commissioner of Customs/ Customs (Preventive) having jurisdiction over the DTA supplier. For smooth transition of above cited work to Customs formations, it is essential that transfer of documents is undertaken carefully and in close coordination with Customs authorities concerned without disruption, delay etc.

4. The extant instructions regarding processing etc. of drawback claims of DTA suppliers for supplies made to SEZ Unit or developer remain unchanged except to the extent stated above. It may be noted that Central Excise officers have been designated as officers of Customs under the Customs Act, 1962. Accordingly, till the time jurisdictional Commissionerates of Customs, which will replace Central Excise Commissionerates hitherto performing Customs functions, are notified and become functional, the jurisdictional Central Excise Commissionerates shall continue to discharge Customs functions as required under the Drawback Rules, 1995.

Difficulties, if any, in following the above instructions may please be brought to the notice of the undersigned.


(सुधा कोका)
SUDHA KOKA
आयुक्त
COMMISSIONER

To
Importers, Exporters and Customs Brokers of Customs Preventive Commissionerate, Vijayawada (Through Joint Commissioners of Customs, Kakinada Custom/ KP Port & Asst Commissioner of Customs, ICD, Guntur)

Copy to :

The Commissioners of Central Excise & Central Tax, Guntur Commissionerate / Visakhapatnam Commissionerate / Tirupati Commissionerate with a request to circulate the same to all concerned.

The Joint Commissioners of Customs, Kakinada Custom House/ Krishnapatnam Custom House.

The Assistant Commissioner of Customs, ICD Marripalem, Guntur

All Customs Preventive Divisions.

Copy to Notice Board.

Copy to Computer section, CPC, Hqrs.Office, Vijayawada to upload into website.