



सीमा शुल्क (निवारक) के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (PREVENTIVE)
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C. No. VIII/09/01/2017-Cus. Tech.

Date:11-08-2017

PUBLIC NOTICE No. 15 / 2017

Subject: Customs - Drawback of Integrated Tax and Compensation Cess paid on imported goods upon re-export under Section 74 of the Customs Act, 1962

Attention of all the Importers, Exporters, Customs Brokers and the Members of the Trade is invited to Re-export of Imported Goods (Drawback of Customs Duties) Rules, 1995. As you are aware, Section 74 of the Customs Act, 1962 provides for drawback of duties paid at time of importation when the imported goods are re-exported. Hitherto this drawback inter alia comprised refund of basic customs duty and additional duties under Section 3 of the Customs Tariff Act (CTA), 1975.

2. Under the GST regime, goods upon import shall be subject to integrated tax and compensation cess in terms of Sections 3(7) and 3(9) respectively of the CTA, 1975. Further, in terms of Section 3(12) of the CTA, 1975, the provisions of the Customs Act, 1962 and rules and regulations made there under relating inter alia to drawback shall apply to integrated tax and compensation cess also. Accordingly, drawback under Section 74 would include refund of integrated tax and compensation cess along with basic customs duty, etc.

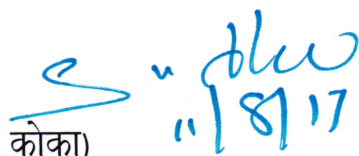
3. In this regard, the definition of "drawback" under Rule 2 (a) of the Re-export Rules, 1995 has been suitably amended to include refund of duty or tax or cess as

referred in the CTA, 1975. Notification No. 57/2017-Customs (N.T.) dated 29.6.2017 may be referred in this regard.

4. In order to prevent dual benefit while sanctioning drawback under Section 74 of the Customs Act, 1962, it may be ensured that a certificate duly signed by the Central/State/UT GST officer, having jurisdiction over the exporter is obtained, 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. All other extant instructions in respect of drawback claims under Section 74 remain unchanged.

5. Difficulties faced, if any, in implementation of this Circular may be brought to the notice of the undersigned.

6. The reliance for this Public Notice is placed on Board's Circular No.21/2017 – Customs, dated 30.06.2017 issued from F.No.609/54/2017-DBK.


(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 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.