



सीमा शुल्क (निवारक) के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS
(PREVENTIVE COMMISSIONERATE)

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C.No.VIII/09/02/2019-Cus.TFC.PF-I

Date: 21.08.2019.

PUBLIC NOTICE NO. 2 \ /2019-Cus

Subject:- Clarification regarding applicability of All Industry Rates of duty drawback while fixing Brand Rate of duty drawback in post GST era - reg.

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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.

2. Attention is also invited to Circular Nos. 83/2003 dated 18.09.2003 and 97/2003 dated 14.11.2003. Representations have been received from trade and field formations seeking clarification on applicability of Circular Nos. 83/2003 dated 18.09.2003 and 97/2003 dated 14.11.2003 to cases of Brand Rate fixation in the post GST era.

3. The matter has been examined. Circular Nos. 83/2003- Customs dated 18.09.2003 and 97/2003-Customs dated 14.11.2003 were issued by the Board allowing the applicability of All Industry Rates (AIRs) of Duty Drawback in respect of certain specific items, namely, finished/lining leather, bicycles and their parts/accessories and bus bodies when used in the export product, while determining Brand Rate of Duty Drawback under Rules 6 and 7 of the then Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 (now Customs and Central Excise Duties Drawback Rules, 2017). These clarifications in

the pre-GST era were issued based on the premise that the aforesaid items were exempt from levy of Central Excise duty and the duties on their inputs remained unrelieved.

4. Post GST, since Central Excise duty on inputs and Service Tax on input services used in the manufacture of export goods have been subsumed in GST for which input tax credit/refund is available there under, the basic premise for applicability of AIRs for calculation of Brand Rate of duty drawback no longer exists for exports made in GST regime. Accordingly, it is clarified that contents of para 3(a) and 3(b) of Circular No. 83/2003 dated 18.09.2003 and Circular No. 97/2003 dated 14.11.2003 are not applicable for exports made in post GST era.

5. As regard the duties to be rebated under Duty drawback scheme in post GST era, which are not refunded or neutralized in any other manner, the same can be claimed by the exporter on actual basis in terms of Rules 6 and 7 of aforesaid Rules, 2017.

6. All the members of the Regional Advisory Committee, Trade and Industry Associations are requested to circulate the Public Notice among their constituent members for implementation and guidance.

7. Action to be taken in terms of decisions taken in this Public Notice should be considered as Standing Order for the purpose of officers and staff.

8. Any difficulty, experienced in the implementation, may be brought to the notice of the undersigned.


(एस. फहीम अहमद/S.FAHEEM AHMED)
PRINCIPAL COMMISSIONER

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

1. Copy submitted to the Chief Commissioner of Customs and Central Tax, Visakhapatnam zone, GST Bhavan, Port Area, Visakhapatnam – 530035 for information.

Copy to :

1. The Additional Commissioner of Customs, Krishnapatnam Custom House, KAPS Building, CVR Complex, Krishnapatnam Port Area, Gopalapuram, MUTHUKURU-524344 S.P.S.R Nellore District for information with a direction to give wide publicity among the exporters under the jurisdiction of KPCH.
2. The Joint Commissioner of Customs, Kakinada Custom House, Port Road, Kakinada – 533007, East Godavari District for information with a direction to give wide publicity among the exporters under the jurisdiction of KKDCH.
3. The Deputy / Assistant Commissioner of Customs, ICD MARRIPALEM – 522233, Guntur District for information with a direction to give wide publicity among the exporters under their jurisdiction.
4. The Deputy / Assistant Commissioner of Customs, Customs Division, Visakhapatnam / Kakinada / Vijayawada / Tirupati for information.
5. The Deputy / Assistant Commissioner of Customs, Hqrs. Trade Facilitation Centre, Hqrs.office, CC(P), Vijayawada for information.
6. Copy to Superintendent (Computers), CPC, Hqrs.office, Vijayawada for display on CPC, Vijayawada website www.apcustoms.gov.in
7. Copy to M/s Krishnapatnam Port Company Ltd., (KPCL) the custodian / Custom Cargo Service Provider of Krishnapatnam Port, Muthukur, SPSR Nellore District (Through the Additional Commissioner of Customs, Custom House, Krishnapatnam) for information.
8. Copy to M/s Kakinada Seaports Ltd.,(KSPL) the custodian / Custom Cargo Service Provider of Kakinada Port, Kakinada (Through the Joint Commissioner of Customs, Custom House, Kakinada) for information.
9. Copy to M/s Leap International Private Ltd, the custodian / Custom Cargo Service Provider of ICD MARRIPALEM, Guntur (Through the Deputy / Assistant Commissioner of Customs, ICD, MARRIPALEM, Guntur) for information.
10. Copy to the Notice Board.