



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

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C.No.VIII/09/01/2018-Cus.TFC.

Date: .10.2018.

PUBLIC NOTICE NO. 42/2018-Cus

Sub: Cases where IGST refunds have not been granted due to claiming Higher rate of drawback OR where higher rate and lower rate were identical -Reg

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 to the Board's Circular No. 37/2018 dated 09.10.2018 issued from F.No. 450/119/2017-Cus.IV on the above subject.

2.0 The legal provisions related to Drawback claims are as under:

2.1 Notes and condition (11) of Notf.No.131/2016-Cus(NT) dated 31.10.2016 (as amended by Notf.No.59/2017-Cus(NT) dated 29.6.2017), under which All Industry Rates of Drawback had been notified and which were applicable for availing composite rates during period in question (i.e. 1.7.2017 to 30.9.2017), prescribed that 'The rates and caps of drawback specified in columns (4) and (5) of the said Schedule shall not be applicable to export of a commodity or product if such commodity or product is -

(d) exported claiming refund of the integrated goods and services tax paid on such exports'.

2.2 Notes and Condition (12A) of Notfn.No.131/2016-Cus(NT) dated 31.10.2016 (as amended by Notfn.No.59/2017-Cus(NT) dated 29.6.2017 and 73/2017-Cus(NT) dated 26.7.2017) prescribed that 'The rates and caps of drawback specified in columns (4) and (5) of the said Schedule shall be applicable to export of a commodity or product if the exporter satisfies the following conditions, namely :-

(ii) If the goods are exported on payment of integrated goods and services tax, the exporter shall declare that no refund of integrated goods and services tax paid on

export product shall be claimed;

2.3 In terms of Rules 12 and 13 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, the shipping bill itself is treated as claim for drawback in terms of the declarations made on the shipping bill.

2.4 The declarations required in terms of above Notes and Conditions and provisions of the Drawback Rules are made electronically in the EDI System. When composite drawback rate was claimed (by declaring suffix A or C with Drawback serial number), exporter was required to tick DBK002 and DBK003 declarations in the shipping bills. In fact, for period 1.7.2017 to 26.7.2017, a manual declaration was also required to be given as the changes made on 26.7.2017 were made applicable for exports made from 1.7.2017 onwards.

2.5 By declaring drawback serial number suffixed with A or C and by making above stated declarations, the exporters consciously relinquished their IGST/ITC claims.

3. It has been noted that exporters had availed the option to take drawback at higher rate in place of IGST refund out of their own volition. Considering the fact that exporters have made aforesaid declaration while claiming the higher rate of drawback, it has been decided that it would not be justified allowing exporters to avail IGST refund after initially claiming the benefit of higher drawback. There is no justification for re-opening the issue at this stage.

4. Action to be taken in terms of decision taken in this Public Notice should be considered as Standing Order for the purpose of officers and staff of Commissioner of Customs (Preventive), Vijayawada.


(सुधा कोका / SUDHA KOKA)
आयुक्त / 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. Notice Board.