



भारत सरकार/ GOVERNMENT OF INDIA

वित्त मंत्रालय/ MINISTRY OF FINANCE

राजस्व विभाग /DEPARTMENT OF REVENUE

सीमा शुल्क आयुक्त का कार्यालय /OFFICE OF THE COMMISSIONER OF CUSTOMS

कस्टम हाउस, मर्मगोआ, गोवा - ४०३८०३ /CUSTOM HOUSE, MARMAGOA, GOA - 403803.

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F. No. S/99-769/2016-Appg (DBK)

Date : 08.08.2017

PUBLIC NOTICE NO.-13/08.08.2017

Sub: Clarification regarding exports under claim for drawback in the GST scenario- reg

Attention of all Exporters, Importers, Custom Brokers and Members of Trade and all Concerned is invited to the clarification regarding exports under claim for drawback in the GST scenario.

As you are aware, the higher All Industry Rates (AIRs) under Duty Drawback scheme viz. rates and caps available under columns (4) and (5) of the Schedule of All Industry Rates of Duty Drawback have been continued for a transition period of three months i.e. 1.7.2017 to 30.9.2017 (Circular No. 22/2017-Customs dated 30.6.2017).

2. Various issues have been highlighted by field formations and exporters regarding the requirement of a certificate to be obtained from the jurisdictional GST officer prescribed vide Note and Condition 12A of Notification 131/2016-Cus (N.T.) dated 31.10.2016 as amended by Notification 59/2017-Cus (N.T.) dated 29.6.2017. The certificate aimed to ensure that there was no double neutralisation of taxes by way of credit/refund and drawback. However, in view of factors such as absence of clarity about jurisdictional GST officer, time lag between exports and the requisite returns to be filed under GST laws, etc., the said certificate from GST officer may not be available immediately at the time of export.

3. Keeping in mind the above difficulties, the Government has amended Note and Condition 12A of Notification 131/2016-Cus (N.T.) dated 31.10.2016 by Notification 73/2017-Cus (N.T.) dated 26.7.2017 and dispensed with the requirement of the certificate from GST officer to claim higher rate of drawback. To facilitate exports, the higher rate of drawback can be claimed on the basis of self-declaration to be provided by exporter in terms of revised Note and Condition 12A of aforesaid Notification.

4. Since Notes and Conditions of Notification No. 131/2016-Cus (NT) dated 31.10.2016 (as amended) are integral part of the rates of drawback given under the Schedule to said Notification, accordingly in terms of the Section 75(3) of the Customs Act, 1962 and Rule 5(2) of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, it may be noted that the changes made in Note and Condition 12A shall be applicable w.e.f. 1.7.2017 itself. Thus, exports which have been made from 1.7.2017 onwards shall be governed by the revised Note and Condition 12A. For all exports made w.e.f. 1.7.2017 for which higher rate of drawback is claimed, exporter has to submit the self-declaration in the format attached. This format is also being suitably included in the EDI shipping bill. In respect of exports that have already been made, exporters may submit a single declaration regarding the export products covered in past

shipping bills for which let export order has been given from 1.7.2017 onwards. This shall be
respective of any certificate or declaration, if any, given earlier.

5. Another aspect that may be noted is that there could be cases where export goods had
been cleared from factory, warehouse, etc. prior to 1.7.2017 but let export order has not been
issued before 1.7.2017. Such goods are not supplies under GST and accordingly, said Note and
Condition 12A is not applicable. For such goods, the declaration from exporter or certificate from
the then Central Excise officer as applicable in terms of Note and Condition 12 of said Notification
No. 131/2016-Customs (NT) shall continue.

6. As part of audit checks, the need for regular sample checking of the veracity of
declarations accepted for disbursing AIR drawback claims has been highlighted in Board's
instruction F. No. 603/01/2011-DBK dated 11.10.2013. The said instruction is reiterated for the
purpose of audit checks for above cited self-declarations. Directorate General of Audit (Central
Taxes) is also being asked to have the declarations given by exporters about non-availment of
ITC/refund etc. in respect of exports under drawback verified at the time of audit of these
units/exporters. These checks will thus ensure that there is no double neutralisation of taxes by
simultaneous availment of credit/refund and drawback.

Encl: As above



(R. MANOHAR) 8-8-2017

COMMISSIONER OF CUSTOMS
CUSTOMS HOUSE, MARMAGOA

To,

ALL Exporters, Importers and CHAs

Copy To,

- (I) P.A. to Commissioner of Customs
- (II) P.A. to Additional Commissioner
- (III) All D.C. & A. C. , Goa Commissionerate
- (IV) Goa Custom Broker Association
- (IV) Office Copy

सीमा शुल्क भवन, मर्मागोवा CUSTOMS HOUSE, MARMAGOA	
क्रमांक / No.....	8/10/08/17
दिनांक / Date.....	10/08/17

Recd
10/08/2017
P.A.

10/8-17
P.A. to Commr.

GOA CUSTOM HOUSE AGENTS ASSOCIATION

10/8/17
Authorised Signatory