



**OFFICE OF THE COMMISSIONER OF CUSTOMS,**  
CUSTOMS HOUSE, KUTCHCH COMMISSIONERATE, NEAR BALAJI TEMPLE,  
NEW KANDLA.

TELE. 02836-271468/69, FAX: 271465

**STANDING ORDER NO. 02/2014**

**Subject : All Industry rates of Duty Drawback effective from 21.09.2013**

A copy of Circular No.3/2014-Customs dated 30.01.2014 issued from F. No. 609/115/2013-DBK by Shri Vinod Kumar Agrawal, OSD (DBK), Ministry of Finance, Department of Revenue, Central Board of Excise & Customs, New Delhi is enclosed herewith for information, guidance and necessary action.

The same is brought to the notice of all the officers and field formations for information, guidance and strict compliance

Any difficulty faced in implementation of the above instruction / circular may be brought to the notice of the undersigned immediately.

*15/02/14*  
[K L Goyal]  
Commissioner

Encl : above

F. No. S/20- 187/ 2013-14/A.G.

Date : 19.02.2014

To,

1. All Additional / Joint / Deputy / Assistant Commissioners of Customs, CH Kandla / Mundra / Bhuj
2. All Groups / Sections, Customs, Kandla / Mundra
3. EDI Section / Guard file.

Copy for information pl.

1. The Chief Commissioner of Customs, Gujarat Zone, Ahmedabad.
2. The Commissioner of Customs, Ahmedabad / Jamnagar
- 3.

*19/2/14*

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*E-021*

**Circular No. - 03 /2014-Customs**  
F.No. 609/115/2013-DBK  
Government of India  
Ministry of Finance, Department of Revenue  
Central Board of Excise & Customs

New Delhi, dated 30<sup>th</sup> January, 2014

To  
All Chief Commissioners of Customs / Customs (Preventive).  
All Chief Commissioners of Customs & Central Excise / Central Excise / Authorized Representative.  
All Director Generals under CBEC.  
All Commissioners of Customs / Customs (Preventive).  
All Commissioners of Customs & Central Excise / Central Excise / Authorized Representative.

**Subject: All Industry Rates of Duty Drawback, effective 21.9.2013 - Reg.**

Sir/ Madam,

The Ministry had received representations from Export Promotion Councils, Trade Associations, individual segments of industry, as well as feedback from field formations and other Departments, after the All Industry Rates (AIR) of Duty Drawback effective 21.9.2013 were notified vide Notification No. 98/2013-Cus. (N.T.) dated 14.09.2013.

2. Certain amendments that are effective from 25.01.2014 have been carried out vide Notification No. 05/2014-Customs (N.T.), dated 21.01.2014. The notification may please be downloaded from [www.cbec.gov.in](http://www.cbec.gov.in) and perused for details. The main changes/amendments made are:

a) Separate entries have been created for (i) Accelerated Freeze Dried (AFD)- crustaceans under tariff item 030603 (ii) knitted or crocheted fabrics containing 5% or more by weight of spandex/ lycra/ elastane, for grey as well as dyed, under tariff items 600210 to 600217 and 600410 to 600417 (iii) gloves, specially designed for use in sports namely golf gloves, made of synthetic materials, under tariff items 611609 and 621608 (iv) fabric swatches under tariff item 630701 and (v) poultry equipment and parts thereof under tariff item 843601;

b) Drawback Caps have been changed for tariff item nos. 420207, 420210 & 420307, coir products falling under chapter 57 and motor cars of heading 8703;

c) Drawback rate of 1.7% or 1.9% (Customs portion) under chapter 87 has been changed to 2%. Tractors (8701) have been provided composite rate and cap;

d) Description for tariff item no. 4820200001 has been amended to cover only those stationery items which are either with PVC/BOPP jackets or are laminated. Drawback rates and caps have also been rationalized for tariff item nos. 4820200001, 4820200009, soft stuffed toys (950304), PVC inflatable toys (950305) and croquet sets (95069962);

e) Existing entry under tariff item no. 731902 i.e. "Steel Cops/pirn/bobbins" has been replicated under heading 7326 with same rate and cap.

3. Public Notices and Standing Orders for guidance of the trade and officers/staff may be issued. Difficulties faced, if any, in implementation of the changes may be brought to the notice of the Board.

Yours faithfully,

Vinod Kumar Agrawal  
OSD (Drawback)

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