



आयुक्त, सीमा शुल्क का कार्यालय, कांडला
OFFICE OF THE COMMISSIONER OF CUSTOMS,
न्यू कस्टम हाउस, कांडला

NEW CUSTOM HOUSE, KANDLA-370 210
Phone No:02836-271468/469, Fax No.02836-271467

F. No. S/20-58/PN/Cir-49/AG/2017-18

Dated: 19/12/2017

PUBLIC NOTICE No. 62/2017

Subject: Refund / Claim of Countervailing duty as Duty Drawback - reg.

Attention of all Exporters, Customs Brokers, Members of the Trade and Industry and other stakeholder is invited towards CBE & C's Circular No. 49/2017-Cus dated 12.12.2017 regarding Refund / Claim of Countervailing duty as Duty Drawback.

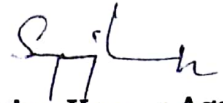
2. After considering CBE & C's Circular No. 106/95- Customs dated 11.10.1995 and Circular No. 23/2015- Customs dated 29.09.2015 regarding refund / claim of Anti - Dumping Duty and Safeguard Duties as Duty Drawback respectively, the Board has clarified the following:-

(i) With respect to Countervailing Duties which are leviable under section 9 of the Customs Tariff Act, the Board clarifies that these are rebatable as Drawback in term of Section 75 of the Customs Act. Since Countervailing Duties are not taken into consideration while fixing All Industry Rates of Duty Drawback, the Drawback of such Countervailing Duties can be claimed under an application for Brand Rate under Rule 6 or Rule 7 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 and/or the Customs and Central Excise Duties Drawback Rules, 2017, as the case may be. This would necessarily mean that drawback shall be admissible only where the inputs that suffered Countervailing Duties were actually used in the goods exported as confirmed by the verification conducted for fixation of Brand Rate.

(ii) Where imported goods subject to Countervailing Duties are exported out of the country as such, then the Drawback payable under Section 74 of the Customs Act, 1962 would also include the incidence of Countervailing Duties as part of total duties paid, subject to fulfilment of other conditions.

3. The difficulties faced / experienced, if any, in this regard may be brought to the notice of the undersigned.

4. Wide publicity given to this. All the Trade Associations, Chamber of Commerce and Industry and Customs House Agents Association are requested to publicize the contents of the Public Notice among their members / constituents for information.


(Sanjay Kumar Agarwal),
Commissioner,
Custom House, Kandla.

Copy to:-

01. The Chief Commissioner of Custom, Gujarat Zone, Ahmedabad.
02. All Additional Commissioners of Custom, CH Kandla.
03. All Deputy/ Assistant Commissioner of Custom, CH Kandla.
04. The President, Kandla Custom House Agents' Association, Gandhidham Chamber Of Commerce & Industry Building, Plot No.71, Sector No.8, 2Nd Floor, Room No.7, Gandhidham.
05. The President, Kandla Port Steamship Agents Association, No. 5, Chambers Bhawan, 2nd Floor, Sector 8, Plot No.71, Gandhidham.
06. The Gandhidham Chamber of Commerce & Industries, Plot No.71, Sector No.8, 2Nd Floor, Gandhidham.
07. The Chairman, DPT, Business Development Cell, P.O. Box 50, Administrative Building, Gandhidham.
08. The President, Kandla Timber association, "Timber Bhavan" Plot No. - 47, Sector-8, Gandhidham
09. The President, Kandla Liquid Tank Terminal Association, Maitri Bhavan, Opp. Post Office, Plot No. 18, Sector- I, Gandhidham.
- ✓ 10. The EDI Section, for uploading on Commissionerate's Website.
11. Notice Board.