



OFFICE OF THE PRINCIPAL COMMISSIONER OF
CUSTOMS

CUSTOMS HOUSE, MUNDRA.

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No. VIII/48-22/PN/AG/CHM/2017-18

Date: - 04.08.2017

PUBLIC NOTICE NO- 22/2017

Subject: Implementation of GST in Customs-Changes in S/B Declaration-reg.-


Attention of Importers/Exporters, Custom Brokers & Trade is invited to Public Notice - 13/2017 dated 28.06.2017 on the above subject. 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. 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 Notification No.131/2016-Cus(N.T.) dated by Notification No.73/2017 Cus(N.T.)dated 26.07.2017.

3. 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 irrespective of any certificate or declaration, if any, given earlier.

4. In respect of the 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, the said Note and Condition 12A are 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.

5. Difficulty if any, may also be brought to the notice of Deputy/Assistant Commissioner (Drawback). The earlier Public Notices issued in this regard stands amended to the above extent. Action to be taken in terms of decisions taken in this Public Notice should be considered as standing order for this purpose of officers and staffs.


(P.V.R.Reddy)

PR. COMMISSIONER OF CUSTOMS,
CUSTOM HOUSE, MUNDRA

Copy to:

1. The Chief Commissioner of Customs, Gujarat Zone, Ahmedabad.
2. All Additional/Joint Commissioner of Customs, Custom House, Mundra.
3. All Deputy / Assistant Commissioner of Customs, Custom House, Mundra.
4. Mundra/Kandla Custom House Agent Association.
5. AC/DC, EDI for uploading on Mundra Custom House's website immediately.
6. File Copy.

Attachment for PN No. 22/2017

Self-declaration for claiming higher rate of AIR of duty drawback under column (4) and (5) of the AIR Schedule under Notification No. 131/2016- Customs (N.T.) dated 31.10.2016 (as amended)

I/We, M/s., IEC No. and address hereby declare that in respect of export products covered under Shipping Bill Nos. dated on which higher rate of drawback under column (4) and (5) of the Schedule of All Industry Rates of duty drawback of Notification No. 131/2016-Customs (N.T.) dated 31.10.2016 (as amended) is claimed.

a) (i) no input tax credit of the Central Goods and Services Tax or of the Integrated Goods and Services Tax has been and shall be availed on the export product,

OR

(ii) no input tax credit of the Central Goods and Services Tax or of the Integrated Goods and Services Tax has been and shall be availed on any of the inputs or input services used in the manufacture of the export product,

OR

(iii) no refund of Integrated Goods and Services Tax paid on export product shall be claimed; [Please strike out (i), (ii) or (iii), whichever is not applicable.]

b) CENVAT credit on the export product or on inputs or input services used in the manufacture of the export product has not been carried forward and shall not carry forward in terms of the Central Goods and Services Tax Act, 2017.

Signature, date and seal of exporter