



सीमा शुल्क आयुक्तालय,
केंद्रीय राजस्व भवन, क्वीन्स रोड, बेंगलूरु - 560001
OFFICE OF THE COMMISSIONER OF CUSTOMS
CITY CUSTOMS COMMISSIONERATE, P.B. NO. 5400, C.R. BUILDING QUEEN'S ROAD,
BENGALURU - 560 001.

C.NO.VIII/09/43/2017 City Cus. Tech

Dated:14.12.2017

PUBLIC NOTICE NO. 40/2017

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

Attention of all Customs Brokers, Exporters, Importers, Members of the Trade and other stake holders is invited to Board's Circular Nos. 106/95-Cus dated 11.10.1995 and 23/2015-Cus dated 29.9.2015 regarding refund/claim of Anti-Dumping Duty and Safeguard Duties as Duty Drawback respectively.

2. With respect to Countervailing Duties which are leviable under section 9 of the Customs Tariff Act, the Board vide Circular No. 49/2017-Cus dated 12.12.2017 has clarified that these are rebatable as Drawback in terms 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.

3. 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.

P. Borhan
14/12/17

पराग चकोर बोर्कर / (PARAG CHAKOR BORKAR)
आयुक्त / COMMISSIONER

Copy to:

1. The Chief Commissioner of Customs, Bengaluru Zone for information.
2. The Additional Commissioner of Customs, ICD, Bengaluru.
3. Notice Board.
4. Bengaluru Customs Website.

etc

प्रेषित किया
Despatched
दिनांक : 15-12-17
Date : 15-12-17
क्रम सं. 6560/17
SI. No. 6560/17
हस्ताक्षरित 6560/17
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