



सीमा शुल्क आयुक्त का कार्यालय,  
पी.बी.सं.5400, केंद्रीय राजस्व भवन, क्वीन्स रोड, बेंगलूर  
OFFICE OF THE COMMISSIONER OF CUSTOMS  
P.B.NO.5400, C R BUILDING, QUEEN'S ROAD, BANGALORE - 560 001.

C. No. VIII/48/86/ 2011 Cus Tech

Date: 26.03.2014.

**STANDING ORDER NO. 06 / 2014 dated 26.03.2014**

**विषय / Sub: Drawback shipping bill in which the higher composite  
All Industry Rate applicable when Cenvat facility has not been  
availed is claimed - processing at the time of export - Reg.**

As per the extant procedure in EDI, where the exporter files a shipping bill for export under claim for duty drawback and shows the claim for the higher composite rate that features in Column (A) of the AIR Drawback Schedule, the requirement of a "Non-Availment of Cenvat Certificate" appears at the time of export in the list of documents in EDI System. Only when it is recorded that this certificate is available, the shipping bill moves to Let Export Order (LEO) stage, in the EDI System. When the shipping bill does not move to the LEO stage, the exporter or his agent has to amend the shipping bill to show the claim for the lower rate of AIR duty drawback in column (B) of the Schedule. Upon such amendment, the shipping bill moves to the LEO stage without requirement of the certificate. This does not prevent the exporter from subsequently claiming higher drawback by following due procedure.

2. It has come to notice of the Board that in certain cases the amendment of the shipping bill was avoided even though the necessary certificate for claiming the higher AIR was not available at the time of export. The practice in such cases was to show, in the EDI System document menu, that the certificate is available, and simultaneously record contrary remarks in the 'departmental comments' that certificate should be

verified subsequently. The intent behind such remarks was that the certificate be seen at the time of drawback processing. Whereas, instances were noticed where drawback was processed at the higher rate based on the details recorded in the EDI system rather than in the departmental comments. Such a practice is not in harmony with the EDI's system-based checks and balances and places revenue at risk. It has, therefore, been directed that such a practice should be strictly avoided and field officers should ensure that the prescribed procedure is scrupulously followed at the time of export. In this regard, the Board's Instructions F.No.609/156/2013-DBK dt 13.03.2014 may be referred to.

3. Officers and Staff should note the above for strict compliance. Any difficulties in implementation of these instructions may be immediately brought to the notice of this office.



(संदीप प्रकाश)

(Sandeep Prakash)

आयुक्त / Commissioner

To,

- 1) The Additional Commissioner of Customs, Air Cargo Complex, Bangalore.
- 2) The Additional Commissioner of Customs, ICD, Whitefield, Bangalore.
- 3) The Joint Commissioner of Customs, Airport, Bangalore.
- 4) The Assistant Commissioner of Customs, Customs Division/PAD, Bangalore.
- 5) Notice Board.

Copy submitted to:

The Chief Commissioner of Customs, Bangalore Zone, Bangalore.