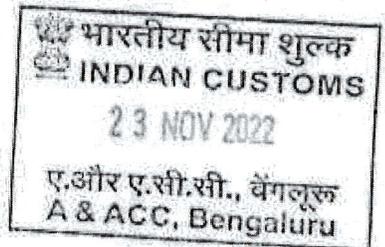




भारत सरकार, वित्त मंत्रालय, राजस्व विभाग
सीमा शुल्क प्रधान आयुक्त का कार्यालय
हवाई अड्डा और एयर कार्गो आयुक्तालय
मेज़िस विमान बोम्बा टर्मिनल
देवनहल्ली, बेंगलूरु - 560 300

GOVERNMENT OF INDIA, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE,
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS
AIRPORT AND AIR CARGO COMMISSIONERATE
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C.No. ACC/DBK/MISC/357/2022 DBK

Dated : As per E-signature

13/2022

Public Notice No./2022

Subject: - Monitoring of realization of export proceeds for shipping bills for which drawback has been claimed and disbursed -regd.

Attention of exporters, custom brokers, export promotion councils and all members of trade is invited to the instructions contained in JS(Drawback) letter F. No. 609/59/2012-DBK dated 03.06.2015, instruction dated 27.11.2015 and instruction vide F. No. 609/59/2012-DBK dated 30.06.2016, wherein it was mandated to use the online RBI-BRC Module for monitoring of realization of export proceeds in EDI for all Shipping Bills where LEO was granted on or after 01.04.2014.

2. It is reiterated that the RBI-BRC Module is to be used for all the Shipping Bills for which LEO (Let Export Order) date is on or after 01.04.2014. As per the Foreign Exchange Management Act, 1999, realization of export proceeds should happen within a period of 9 months from the date of export, unless this period is extended by the RBI. In cases where the export proceeds have not been realized within the stipulated period, the drawback disbursed becomes recoverable under Rule 18 of the Customs, Central Excise Duties Drawback Rules, 2017 (Rule 16A of the Customs, Central Excise Duties & Service Tax Drawback Rules, 1995 prior to 01.10.2017) along with applicable interest as per Section 75A(2) of the Customs Act, 1962.

3. Analysis of the data available on the RBI-BRC module indicates that for a large number of exporters/ shipping bills, export proceeds have not been realized even after completion of the mandated period. Therefore, in all such cases, the drawback amount relatable to such exports is liable to be recovered along with applicable interest in terms of the afore-cited provisions.

4. In this context, details of Shipping Bills for the period from 01.04.2016 to 31.12.2021 where export proceeds have not been realized or have been partially realized, is being made available on the website <https://bangalorecustoms.gov.in>. Details of the Shipping Bills has been provided in the Annexure-A.

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5. Exporters are advised to follow up with their authorized dealer banks for updating the export proceeds realization details in the respective bank's EDPMS so that the data is transmitted to Customs for reconciliation. Additionally, a functionality has also been made available on the ICEGATE Portal where exporters can themselves verify export proceeds realization details in respect of individual export shipment and raise queries related to rectification required if any. An advisory detailing the process of such verification/rectification of shipping bill wise export realization details has also been made available on the ICEGATE Portal. A copy of said advisory is attached herewith as "Annexure-B".

6. Exporters are, therefore, advised that, in cases where export proceeds have been realized, details of such realization may be updated in the EDPMS through their authorized dealer bank for reconciliation failing which appropriate action for recovery of ineligible drawback disbursed along with interest shall be initiated by this office. Further, as prescribed in CBIC Circular No. 33/2019 dated 19.09.2019 issued vide F. No. 609/19/2019-DBK, in cases where the short realization of export sale proceeds is due to bank charges deducted by foreign banks or agency commission paid to agents abroad for securing export contracts, exporters are required to produce documentary evidence such as export invoice, bank's confirmation regarding foreign bank charges etc. to justify such deductions.

7. Any difficulties faced in this regard may be brought to the notice of the Deputy Commissioner of Customs, Drawback Section, Airport and Air Cargo Complex, Bengaluru immediately. The e-mail of the Drawback Section is dbk-apacc-cusblr@gov.in.

Signed by Kajal Singh

Date: 18-11-2022 20:19:17

Reason: Approved

Kajal Singh
Principal Commissioner of Customs
Airport and Air Cargo Complex, Bengaluru

Enclosures: Annexure-A, Annexure-B.

Copy to:

1. The Chief Commissioner of Customs, Bengaluru Zone
2. The Commissioner of Customs, City Commissionerate
3. All Additional/Joint Commissioner, Airport and Air Cargo Complex, Bengaluru
4. Technical Section, Airport and Air Cargo Complex, Bengaluru
5. EDI section (To upload on website)
6. Notice Board
7. Office Copy

Annexure A

I/855009/2022

The details of Shipping Bills were generated based on Data sent by RBI and Integrated in ICES. The following provisions/Circular were considered while fetching the Data:

- A. As per Section 76(c) of Customs Act, 1962, no drawback shall be allowed where the drawback due in respect of any goods is less than fifty rupees.
- B. As per Boards Circular No. 33/2019-Customs dated 19th September, 2019 issued vide F. No. 609/19/2019-DBK, duty drawback may be permitted on FoB value without deducting foreign bank charges. However, such deduction on account of foreign bank charges is allowed within this overall limit of 12.5% of the FoB value. Exporters may request for regularizing such short realisation on account of foreign bank charges based on documentary evidence such as export invoice, bank's confirmation regarding foreign bank charges, etc. to justify such deductions.

The year wise data has been tabulated below:

Expected Realisation Date	Total No. of SBs filed	SBs filed under NFEI (No Foreign Exchange Involved)	SBs where drawback due in respect of any goods is less than fifty rupees (as per para A above)	SBs where % of FOB not realized is within the limit of 12.5% of the FoB value (as per para B above)	SBs where % of FOB not realized is more than 12.5%
01/01/2021 to 31/12/2021	126555	21843	151	64757	39804
01/01/2020 to 31/12/2020	140362	28322	180	59449	52411
01/01/2019 to 31/12/2019	196325	25998	239	43869	126219
01/01/2018 to 31/12/2018	124766	26428	181	49507	48650
01/01/2017 to 31/12/2017	108914	24756	206	49143	34809