



भारत सरकार | GOVERNMENT OF INDIA | वित्त मंत्रालय | MINISTRY OF FINANCE | राजस्व विभाग | DEPARTMENT OF REVENUE

सीमा शुल्क के प्रधान आयुक्त का कार्यालय  
**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS**  
हवाई अड्डा एवं एअर कार्गो कॉम्प्लेक्स **AIR PORT & AIR CARGO COMPLEX**  
एअर इंडिया सेंट्स एअरफ़ाईट टर्मिनल, केंपेगौडा अंतर्राष्ट्रीय हवाई अड्डा,  
**Air India SATS Airfreight Terminal, Kempegowda International Airport,**  
देवनहल्ली, बेंगलूरु - 560 300. Devanahalli, Bangalore - 560 300.

मि.सं.C.No.VIII/48/562/2019 BACC Tech

दिनांक/Date: 26.07.2019

**PUBLIC NOTICE NO. 06/2019**

Sub: Filing, Examination and Processing of Drawback Shipping Bills  
filed for Export under Section 74 of Customs Act, 1962-Reg.

Attention of the Importers, Exporters, General Trade, Port Terminal Operator, Custom House Brokers and all other stakeholders is invited to Public Notice No.06/2018 dated 14.05.2018 and various other instructions issued from time to time in relation to filing, examination and processing of draw back shipping bills filed under Section 74 of Customs Act, 1962.

2. As already informed under Public Notice No.06/2018 dated 14.05.2018, the Shipping Bill under claim for drawback under Section 74 may be filed under Scheme code 99 and Drawback Sr.No.9801(till a separate "scheme code" is provided for this category of export). After the Let Export of the goods manual drawback claim should be filed along with the documents required as per the provisions of Re-Export of Imported Goods(Drawback of Customs Duties) Rules, 1995 read with Section 74 of Customs Act, 1962 before DC/AC(Drawback). Officers processing drawback claims will ensure that the goods have actually been exported by verifying the relevant EGM filed by shipping line in the EDI system.

3. Examination of Export Goods:-The Examination of Export Goods presented for examination at shed is to be done in accordance with the instructions given vide Standing Order No.02/2013 dated 09.01.2013 and Public Notice No.06/2018 dated 14.05.2018.

Further, attention is invited to Board Circular No.46/2011-Customs[F.No.603/01/2011-DBK] dated 20.10.2011 and Circular No.35/2013-Customs [F.No.603/01/2011-DBK] dated 05.09.2013, wherein Instructions relating to "identification of goods" and "determination of use" in terms of Section 74 of the Customs Act, 1962 has been provided. An exhaustive examination report be recorded either in the system or on the copy of shipping bill clearly establishing identity of imported goods with respect to the export goods and a specific comment on usage of goods. An office note as per the existing practice be also be prepared duly signed by the Deputy/Assistant Commissioner of Customs(Shed).

4. On Let Export of Goods the claim needs to be filed within three months of Let Export Order(LEO) date in the form at Annexure II [See Customs Series Form No. 109 in Part 5] before Deputy/Assistant Commissioner of Customs, Drawback Section, ACC along with following documents.

(a) Triplicate copy of the Shipping Bill bearing examination report recorded by the proper officer of the customs at the time of export.

(b) Copy of Bill of Entry or any other prescribed document against which goods were cleared on importation.

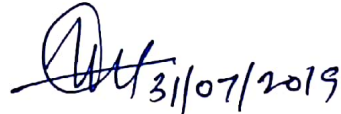
(c) Import invoice.

- (d) Evidence of payment of duty paid at the time of importation of the goods.
- (e) Permission from Reserve Bank of India for re-export of goods, wherever necessary.
- (f) Export invoice and packing list.
- (g) Copy of Bill of lading or Airway bill.
- (h) Any other documents as may be specified in the deficiency memo.

In addition to the above, where an exporter also claims IGST paid on imports should submit a certificate duly signed by the Central/State/UT GST Officer having jurisdiction over the exporter is obtained, that no credit or integrated tax paid on re-exported goods has been claimed is required to be submitted in accordance with Board's Circular No.21/2017-Customs dated 30.06.2017.

Further the guidelines given in the Standing Order No.02/2013 dated 09.01.2013, Public Notice No.06/2018 dated 14.05.2018 and Boards instructions given from time to time, should be followed invariably.

5. Difficulties, if any may be brought to the notice of the undersigned.



(अशोक/ASHOK)

प्रधान आयुक्त/ PRINCIPAL COMMISSIONER

Copy submitted to:

- 1) The Chief Commissioner of Customs, Bengaluru Zone, C.R.Building, Bengaluru.

Copy to:

- 1) All the ADC/JCs/DCs/ACs, Air Cargo Complex, Bengaluru.
- 2) Federation of Karnataka Chamber of Commerce and Industry(FKCCI), No.9996, Kempegowda Road, Gandhi Nagar, Bangalore - 560009, Next to State Bank Of Mysore Head Office.
- 3) Bangalore Custom House Agents Association Ltd., No.71 Cargo Village, B Block, Bangalore International Airport, Devanahalli, Bengaluru-560300.
- 4) Federation of Indian Export Organisation (FIFO), 1st Floor, VITC Building, , Kasturba Rd, Bengaluru-560 001.
- 5) Customs Website.
- 6) Notice Board.