



सीमा शुल्क आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS
बेंगलुरु शहर सीमा शुल्क आयुक्तालय
BENGALURU CITY CUSTOMS
सेंट्रल रेवेन्यू बिल्डिंग, नंबर 1 क्वीन्स रोड, बेंगलुरु- 560001
CENTRAL REVENUE BUILDING, No. 1 QUEEN'S ROAD, BENGALURU- 560001

E- File No.: GEN/TECH/PN/27/2024-Tech-O/o-Commr-Cus-City-Bengaluru

Phone No. (080) 22867468

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DIN: 20240772MR0000020142

Date: As per the E-sign date

PUBLIC NOTICE No.11/2024

Subject: Streamlining the procedure of processing of Drawback claims under Section 74 of the Customs Act, 1962 - Reg.

Attention all Exporters, Importers, Custom Brokers, Members of Trade and Industry, and all concerned:

The present procedure of processing drawback claims under Section 74 of the Customs Act, 1962, including drawback claims for export of goods imported and cleared under RMS, has been examined. With a view to further streamline it, the following procedure is prescribed:

2. The application for claim of drawback under section 74 made by the exporter/CHA should be accompanied by the following documents:

- a)** Annexure –II;
- b)** Calculation Sheet for the drawback claim;
- c)** Copy of Shipping Bill;
- d)** Export Invoice & Packing List;
- e)** Export Bill of Lading;
- f)** Copy of Bill of Entry;
- g)** Import Invoice;
- h)** Import Packing List;
- i)** Evidence of payment of duty at the time of import i.e. TR-6 Challan;
- j)** Self-declaration for not claiming of IGST amount paid on re-exported goods, if exporter is claiming only (BCD+ SWS);
- k)** If the exporter is claiming IGST amount paid at the time of import then they have to provide the certificate duly signed by the Central

/State/UT GST officer having jurisdiction over the exporter, that no credit of integrated tax compensation cess paid on imported goods has been availed or no refund of such credit or integrated tax paid on re-exported goods has been claimed;

- l) Affidavit/Undertaking bond if required;
- m) Export examination report dully certified by the shed officers and whether goods are used or not must be mentioned in report;
- n) Permission from RBI for re-export of the goods, wherever necessary;
- o) Any other relevant document.

Documents mentioned at SI. No. I to 13 above are mandatory for all the cases. Documents mentioned at SI No. 14 & 15 are required only in specific cases.

2.1 The receiving staff in the drawback section shall initially receive and enter the application in a separate register specifically maintained for the purpose and shall give an acknowledgement on the photocopy of the application to the exporter/ CHA. Subsequently, the application would be forwarded to CRU Section for scanning of the application. After receiving of the e-files from the CRU section the application would be forwarded to the concerned Examiner Superintendent / Appraiser of Drawback section.

2.2 The Examiner /Suptd. /Appraiser shall primarily scrutinize the application with respect to its completeness and availability of all the relevant documents as prescribed above. Applications which are incomplete or without any relevant documents, shall be dealt with as per the provisions of Rule 5(4) of the Re-export of Imported Goods (Drawback of Customs Duties) Rules, 1995 as amended and shall be returned to the claimant along with the Deficiency Memo (DM) **within fifteen days**. The format of the Deficiency Memo is prescribed in Annexure - A. It is clarified that all claim papers, including documents submitted by the applicant, along with the DM shall be sent to the applicant.

2.3 If the claim is complete in all respects or when the exporter complies with the DM within the prescribed time, an acknowledgement as prescribed in Annexure- B, for the purpose of section 75A, shall be issued to the exporter/ CHA and the claim shall be registered by assigning a file number.

2.4 If the deficiency memo (DM) is not replied to **within 30 days**, prescribed under Rule 5(4)(b) of the Re-export of Imported Goods (Drawback of Customs Duties) Rules, 1995 (as amended), the claim for drawback shall be deemed not to have been filed of Rule 5(1) of the said Rules [refer Rule 5(4)(a)]. The entries in the register maintained for the purpose of recording the claims filed, will also be updated accordingly.

3. In case when the goods were originally imported from a custom house other than this Custom House, NOC will be obtained from the respective Custom House to ensure that no refund has been claimed against the B/E and no audit objection / demands are pending against the Bill of Entry/ party for recovery. In

such cases the Concerned Section will send the letters by post or through e-mail/ e office to the respective Custom House for NOC.

4. The above procedure shall come into force with immediate effect and shall be strictly followed by the officers and staff concerned.

5. Any difficulty noticed in the implementation of this Public Notice may be brought to the notice of the undersigned.

Encl: Annexures A, B

**Signed by Amitesh Bharat
Singh**

Date: 05-08-2024 15:49:36

अमितेश भरत सिंह/**Amitesh Bharat Singh**
सीमा शुल्क आयुक्त/COMMISSIONER OF CUSTOMS
बेंगलुरु/**BENGALURU**

To:

All Trade Associations

Copy for information to:

1. The Principal Chief Commissioner of Central Tax, Bengaluru Zone, Bengaluru.
2. The Chief Commissioner of Customs, Bengaluru Zone, Bengaluru.
3. The Principal Commissioner of Customs, AP & ACC, Bengaluru
4. The Commissioner of Customs, Mangaluru.
5. The Commissioner of Customs (Appeals), Bengaluru
6. The Additional Commissioners of Customs, City Customs Headquarters & ICD, Bengaluru
7. Bengaluru Customs Website
8. Notice Board

ANNEXURE- A

Office of the Commissioner of Customs
Bengaluru City Customs Commissionerate
 No.1 Queen's Road, C.R. Building, Bengaluru- 560001

File No.....

Date:

DEFICIENCY MEMO

To,

M/s. _____

Subject: Drawback claim under section 74 of the Customs Act, 1962 against Shipping Bill No _____ dated _____ Regarding.

With reference to your Drawback claim under section 74 of the Customs Act, 1962 against the above-mentioned shipping bill. The Drawback claim is found deficient to the following extent

----- or is not accompanied by the following (ticked) documents for processing of the claim: you are required to submit the following:

- a) Annexure –II;
- b) Calculation Sheet for the drawback claim;
- c) Copy of Shipping Bill;
- d) Export Invoice & Packing List;
- e) Export Bill of Lading;
- f) Copy of Bill of Entry;
- g) Import Invoice;
- h) Import Packing List;
- i) Evidence of payment of duty at the time of import i.e. TR-6 Challan;
- j) Self-declaration for not claiming of IGST amount paid on re-exported goods, if exporter is claiming only (BCD+ SWS);
- k) If the exporter is claiming IGST amount paid at the time of import then they have to provide the certificate duly signed by the Central /State/UT GST officer having jurisdiction over the exporter, that no credit of integrated tax compensation cess paid on imported goods has been availed or no refund of such credit or integrated tax paid on re-exported goods has been claimed;
- l) Affidavit/ Undertaking bond if required;
- m) Export examination report dully certified by the shed officers and whether goods are used or not must be mentioned in report;
- n) Permission from RBI for re-export of the goods, wherever necessary;
- o) Any other relevant document.

Your drawback claim is returned herewith in terms of Rule 5 (4) (a) of the Re-export of Imported Goods (Drawback of Customs Duties) Rules, 1995 (as amended), and if the requirements specified in this deficiency memo are not

complied with within thirty days, your claim shall be treated as not filed for the purpose of Rule 5(1) as per the provisions of rule 5(4) (a) of the said Rules.

**Assistant/Deputy Commissioner of Customs
Drawback Section,
Bengaluru City Customs, Bengaluru**

Encl: Your drawback claim submitted on _____

ANNEXURE-B

**Office of the Commissioner of Customs
Bengaluru City Customs Commissionerate
No.1 Queen's Road, C.R. Building, Bengaluru- 560001**

File No.: _____

E. Comp. #: _____

Date: _____

ACKNOWLEDGMENT SLIP

Received a drawback claim under Section 74 of the Customs Act, 1962 from M/s. _____ against S/B No. _____ dated _____. The claim has been entered at SI No. _____ dated _____ in the register maintained for this purpose. Please quote the above SI No./date and F. No. indicated above in any subsequent communication regarding this claim.

Date of receipt: _____

**Name/Signature/Designation of the Officer Receiving the Claim, with
Departmental Seal:**

**OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA.
TAL-URAN, DIST – RAIGAD, MAHARAHTRA – 400707.**

Date: 17/08/2022

**F.No. S/12-Gen-Misc-61/22-23/DBK/JNCH
DIN- 20220878NT000000EEB9**

PUBLIC NOTICE NO. 53/2022

Subject: Streamlining the procedure of processing of Drawback claims under section 74 of the Customs Act, 1962 – Regarding.

Attention of all Exporters, Importers, Custom Brokers and Member of Trade and all concerned is invited to the present procedure of processing drawback claims under section 74 of the Customs Act, 1962, including drawback claims for export of goods imported and cleared under RMS. The present procedure has been scrutinized and streamlined. Accordingly, the following procedure is prescribed:

2. The application for claim of drawback under section 74 made by the exporter / CHA shall be accompanied by the following documents:
 1. Annexure –II
 2. Calculation Sheet for the drawback claim.
 3. Copy of Shipping Bill
 4. Export Invoice & Packing List
 5. Export Bill of Lading
 6. Copy of Bill of Entry
 7. Import Invoice
 8. Import Packing List
 9. Evidence of payment of duty at the time of import i.e TR- 6 Challan
 10. Self-declaration for not claiming of IGST amount paid on re-exported goods, if exporter is claiming only (BCD+ SWS).
 11. If the exporter is claiming IGST amount paid at the time of import then they have to provide the certificate duly signed by the Central /State/UT GST officer having jurisdiction over the exporter, that no credit of integrated tax / compensation cess paid on imported goods has been availed or no refund of such credit or integrated tax paid on re-exported goods has been claimed.
 12. Affidavit of stamp paper of Rs. 500 (notarized)
 13. Permission from RBI for re-export of the goods, wherever necessary
 14. Any other relevant document

Documents mentioned at Sl. No. 1 to 12 above are mandatory for all the cases. Documents mentioned at Sl No. 13 & 14 are required only in specific cases.

2.1 The receiving staff in the drawback section shall initially receive and enter the application in a separate register specifically maintained for the purpose and shall give an acknowledgement on the photocopy of the application to the exporter / CHA. Subsequently, the application would be forwarded to DMS (Document Management System) Section for scanning of the application. Thereafter, the exporter /CHA will pay the required fee of Rs. 400/- per application for scanning of the documents. After receiving of the files from the DMS (Document Management System) section the application would be forwarded to the concerned Examiner / Superintendent / Appraiser.

2.2 The examiner /Supdt/ Appraiser shall primarily scrutinize the application with respect to its completeness and availability of all the relevant documents as prescribed above. Applications which are incomplete or without any relevant documents, shall be dealt with as per the provisions of Rule 5(4) of the Re-export of Imported Goods (Drawback of Customs Duties) Rules, 2017 and shall be returned to the claimant along with the Deficiency Memo (DM) within fifteen days. The format of the Deficiency Memo is prescribed in Annexure – A. It is clarified that all claim papers, including documents submitted by the applicant, alongwith the DM shall be sent to the applicant.

2.3 If the claim is complete in all respects or when the exporter complies with the DM within the prescribed time, an acknowledgement as prescribed in Annexure- B, for the purpose of section 74A, shall be issued to the exporter / CHA and the claim shall be registered by assigning a file number.

2.4 In case the DM is not replied within 30 days, in addition to the 3 months prescribed under Rule 5(4) of the Re-export of Imported Goods (Drawback of Customs Duties) Rules, 2017, the claim for drawback shall be deemed to have been time barred. A suitable order shall be issued for rejection of claim and an entry to that effect shall be made in the register also.

3.1 After registration, the claim shall be scrutinized carefully in terms of the Re-export of Imported Goods (Drawback of Customs Duties) Rules, 2017. In case when the re-exported goods were originally imported from this Custom House, the present practice of obtaining NPC from Cash Section and NOC from CRRC Section, JNCH, who shall verify from the records maintained by them whether any confirmed demands are pending against the party and Cash Section shall forward a suitable reply to the drawback section on receipt of the letter, shall be followed.

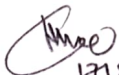
3.2 In case when the goods were originally imported from a custom house other than this Custom House, NPC/NOC will be obtained from the respective Custom House to ensure that no refund has been claimed against the B/E and no audit objection / demands are pending against the

Bill of Entry / party for recovery. In such cases, letters for NPC and NOC to sections concerned of the respective Custom House shall be put in a sealed cover and handed over to the exporter / CHA, in case the exporter / CHA so desires. In other cases, the present practice of sending the letters by post or through e-mail to the respective Custom House shall be followed.

4. The above procedure shall come into force with immediate effect and shall be strictly followed by the officers and staff concerned.

5. Any difficulty noticed in the implementation of this Public Notice may be brought to the notice of the undersigned.

Encl : Annexures A, B


17/8/22
Commissioner of Customs
NS-II, JNCH

To
All Trade Associations

Copy to:

- (i) Member (Customs), CBIC;
- (ii) Chief Commissioner of Customs, JNCH;
- (iii) J.S. (Customs), CBIC
- (iv) Commissioner of Customs, NS- I, III, V, JNCH;
- (v) Website of JNCH.
- (vi) All India Imports & Exporters Association, Churchgate House, 2nd Floor, 32/34 Veer Nariman Road, Opp. Akabarally, Flora Fountain, Mumbai- 400023.
- (vii) BCBA (Brihanmumbai Custom Brokers Association), 73/74 Mittal Tower, 'C' Wing, 7th Floor, Nariman Point, Mumbai – 400021.

ANNEXURE- A

OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA.
TAL-URAN, DIST – RAIGAD, MAHARAHTRA – 400707.

F.No.

Date:

DEFICIENCY MEMO

To

M/s. _____

Subject: Drawback claim under section 74 of the Customs Act, 1962 against Shipping Bill No. _____ dated _____ Regarding.

With reference to your Drawback claim under section 74 of the Customs Act, 1962 against the above mentioned shipping bill, you are hereby directed to submit the following (ticked) documents for processing of the claim:

1. Annexure –II
2. Calculation Sheet for the drawback claim.
3. Export Invoice
4. Export Packing List
5. Export Bill of Lading
6. Copy of Bill of Entry
7. Import Invoice
8. Import Packing List
9. Evidence of payment of duty at the time of import i.e TR- 6 Challan
10. Self declaration for not claiming of IGST amount paid on re-exported if exporter is claiming only (BCD+ SWS).
11. Certificate duly signed by the Central /State/UT GST officer having jurisdiction over the exporter is obtained, that no credit of integrated tax / compensation cess paid on imported goods has been availed or no refund of such credit or integrated tax paid on re-exported goods has been claimed.
12. Affidavit of stamp paper of Rs. 500 (notarized)

13. Permission from RBI for re-export of the goods , wherever necessary
14. Any other relevant document

Your drawback claim is returned herewith and if the requirements specified in this deficiency memo are not complied with within thirty days, your claim shall be treated as not filed for the purpose of rule 5(1) as per the provisions of rule 5(4) (b) of the Re-export of Imported Goods (Drawback of Customs Duties) Rules, 2017.

Asstt. /Dy. Commissioner of Customs,
Drawback Section / JNCH

Encl: Your drawback claim submitted on _____

ANNEXURE- B

**OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA.
TAL-URAN, DIST – RAIGAD, MAHARAHTRA – 400707.**

ACKNOWLEDGMENT SLIP

Received a drawback claim under section 74 of the Customs Act, 1962 from M/s. against S/B No. dated. The claim has been entered at SI No. dated and F.No. has been assigned to the same. Please quote the above SI No. and F.No. during any communication in future.

Date of receipt

Name and signature of Seal of the department the receiving staff.