



सीमा शुल्क आयुक्त का कार्यालय

नव सीमा शुल्क भवन, पणंबूर, मंगलूर-५७५०१०

**OFFICE OF THE COMMISSIONER OF CUSTOMS  
NEW CUSTOMS HOUSE, PANAMBUR, MANGALURU - 575 010**

Telephone No. 0824-2408164, website -<http://bangalorecustoms.gov.in>, Email- [commr-cusmnglr@nic.in](mailto:commr-cusmnglr@nic.in)

सी. संख्या / C. No: GEN/TECH/PN/30/2024-REF/DBK

दिनांक/ Date: as e-signed

DIN: 20240872MQ00002252DB

**PUBLIC NOTICE No. 16/2024**

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

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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 office 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 duly 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 documents.

Documents mentioned at SI. No. a to m above are mandatory for all the cases. Documents mentioned at SI No. n & o 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 / Superintendent /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: Annexure A, B**

(P. VINITHA SEKHAR)  
COMMISSIONER  
CUSTOMS, MANGALORE

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, Bengaluru City Customs, Bengaluru.
5. The Commissioner of Customs (Appeals), Bengaluru.
6. Bengaluru Customs Website.
7. Notice Board.

**ANNEXURE - A****OFFICE OF THE COMMISSIONER OF CUSTOMS  
NEW CUSTOMS HOUSE, PANAMBUR, MANGALURU - 575 010**Telephone No. 0824-2408164, website -<http://bangalorecustoms.gov.in>, Email- [commr-cusmnglr@nic.in](mailto:commr-cusmnglr@nic.in)

सी. संख्या / C. No:

दिनांक / Date:

**DEFICIENCY MEMO**To,  
M/s, \_\_\_\_\_\_\_\_\_\_  
\_\_\_\_\_Subject: Drawback claim under section 74 of the Customs Act, 1962  
against Shipping Bill No \_\_\_\_\_ dated \_\_\_\_\_ - Reg.

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

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----- 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,  
Mangaluru Customs, Mangaluru**

**Encl:** Your drawback claim submitted on \_\_\_\_\_

**ANNEXURE - B****OFFICE OF THE COMMISSIONER OF CUSTOMS  
NEW CUSTOMS HOUSE, PANAMBUR, MANGALURU - 575 010**Telephone No. 0824-2408164, website -<http://bangalorecustoms.gov.in>, Email- [commr-cusmnglr@nic.in](mailto:commr-cusmnglr@nic.in)

सी. संख्या / C. No: E. Comp No.	दिनांक / Date:
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**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:**