

-95-

	<p>कार्यालय आयुक्त सीमा शुल्क (पंजाब, हिमाचल प्रदेश एवं चंडीगढ़) कस्टम हाउस, जी.टी.रोड, साहनेवाल, लुधियाना- 141120 OFFICE OF THE COMMISSIONER OF CUSTOMS (Punjab, Himachal Pradesh & Chandigarh) CUSTOM HOUSE , G.T.ROAD, SAHNEWAL, LUDHIANA- 141120 टेली./Tel. - 0161- 2847360: फैक्स /Fax - 0161-5194410</p>
---	--

C.No. VIII-9(1) Tech/HQ/GST/Ldh/2017

Date: 31.07.2017

सार्वजनिक नोटिस संख्या 25/2017- सीमा शुल्क

Public Notice No. 25/2017- Customs

Sub: Clarification regarding exports under claim for drawback in the GST scenario.

Attention of all the importers, exporters, customs brokers, and the member of the trade is invited to the Board's Circular No. 32/2017-Customs dated 27.07.2017 issued under F.No 609/64/2017-DBK on the above mentioned subject.

2. As you are aware, the higher All Industry Rates (AIRs) under Duty Drawback scheme viz. rates and caps available under columns (4) and (5) of the Schedule of All Industry Rates of Duty Drawback have been continued for a transition period of three months i.e. 1.7.2017 to 30.9.2017 (Circular No. 22/2017-Customs dated 30.6.2017).

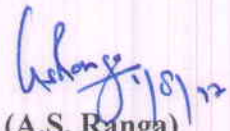
3 Various issues have been highlighted by field formations and exporters regarding the requirement of a certificate to be obtained from the jurisdictional GST officer prescribed vide Note and Condition 12A of Notification 131/2016-Cus (N.T.) dated 31.10.2016 as amended by Notification 59/2017-Cus (N.T.) dated 29.6.2017. The certificate aimed to ensure that there was no double neutralisation of taxes by way of credit/refund and drawback. However, in view of factors such as absence of clarity about jurisdictional GST officer, time lag between exports and the requisite returns to be filed under GST laws, etc., the said certificate from GST officer may not be available immediately at the time of export.

4. Keeping in mind the above difficulties, the Government has amended Note and Condition 12A of Notification 131/2016-Cus (N.T.) dated 31.10.2016 by Notification 73/2017- Cus (N.T.) dated 26.7.2017 and dispensed with the requirement of the certificate from GST officer to claim higher rate of drawback. To facilitate exports, the higher rate of drawback can be claimed on the basis of self-declaration to be provided by exporter in terms of revised Note and Condition 12A of aforesaid Notification.

5. Since Notes and Conditions of Notification No. 131/2016-Cus (NT) dated 31.10.2016 (as amended) are integral part of the rates of drawback given under the Schedule to said Notification, accordingly in terms of the Section 75(3) of the Customs Act, 1962 and Rule

5(2) of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, it may be noted that the changes made in Note and Condition 12A shall be applicable w.e.f. 1.7.2017 itself. Thus, exports which have been made from 1.7.2017 onwards shall be governed by the revised Note and Condition 12A. For all exports made w.e.f 1.7.2017 for which higher rate of drawback is claimed, exporter has to submit the self-declaration in the format attached as Annexure 'A'. This format is also being suitably included in the EDI shipping bill. In respect of exports that have already been made, exporters may submit a single declaration regarding the export products covered in past shipping bills for which let export order has been given from 1.7.2017 onwards. This shall be irrespective of any certificate or declaration, if any, given earlier.

6. Another aspect that may be noted is that there could be cases where export goods had been cleared from factory, warehouse, etc. prior to 1.7.2017 but let export order has not been issued before 1.7.2017. Such goods are not supplies under GST and accordingly, said Note and Condition 12A is not applicable. For such goods, the declaration from exporter or certificate from the then Central Excise officer as applicable in terms of Note and Condition 12 of said Notification No. 131/2016-Customs (NT) shall continue.


(A.S. Ranga)
Commissioner

Copy to: -

1. The Chief Commissioner of Customs (Preventive), Delhi Zone, New Customs House, Near IGI Airport, New Delhi.
- 2 All Deputy/ Assistant Commissioner, Customs of Ludhiana Commissionerate for information.
- 3 All Trade Representatives & CHA Associations.
- 4 PTFC Members.
- 5 EDI Section.
- 6 Guard File.
- 7 All the concerned officers


(G.S. Dhillon)
Assistant Commissioner (Tech.)

ANNEXURE-A

Self-declaration for claiming higher rate of AIR of duty drawback under column (4) and (5) of the AIR Schedule under Notification No. 131/2016-Customs (N.T.) dated 31.10.2016 (as amended)

I/We, M/s., IEC No. and address hereby declare that in respect of export products covered under Shipping Bill Nos. dated on which higher rate of drawback under column (4) and (5) of the Schedule of All Industry Rates of duty drawback of Notification No. 131/2016-Customs (N.T.) dated 31.10.2016 (as amended) is claimed-

a) (i) no input tax credit of the Central Goods and Services Tax or of the Integrated Goods and Services Tax has been and shall be availed on the export product,

OR

(ii) no input tax credit of the Central Goods and Services Tax or of the Integrated Goods and Services Tax has been and shall be availed on any of the inputs or input services used in the manufacture of the export product,

OR

(iii) no refund of Integrated Goods and Services Tax paid on export product shall be claimed;

[Please strike out (i), (ii) or (iii), whichever is not applicable.]

b) CENVAT credit on the export product or on inputs or input services used in the manufacture of the export product has not been carried forward and shall not carry forward in terms of the Central Goods and Services Tax Act, 2017.

Signature, date and seal of exporter