



कार्यालय आयुक्त सीमा शुल्क  
(पंजाब, हिमाचलप्रदेश 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

C.NO. VIII-48(2)Tech/Ldh/PN/HQRS/2020/Pt.

Dated: 14.05.2020

**PUBLIC NOTICE NO. 22/2020**

DIN- 20200575NK00000K2FBB

**Subject: Incidence of National Calamity Contingent Duty (NCCD) for calculation of Brand Rate of duty drawback – reg.**

Kind attention of the importers, exporters, Customs Brokers and all other stakeholders is invited to Board's Instruction No. 5/2020-Cus dated 12.05.2020 on the above mentioned subject.

2. The Board vide Instruction No. 4/2019-Customs dated 11.10.2019 clarified the position regarding Education Cess, Secondary and Higher Education Cess, Social Welfare Surcharge, Clean Environment Cess (erstwhile Clean Energy Cess) and Stowage Excise Duty levied on inputs used in the manufacture of export goods with regard to their incidence for the purpose of calculation of Brand Rate of duty drawback.

3. Subsequent to the above, representations have been received in the Board seeking inclusion of the incidence of National Calamity Contingent Duty (NCCD) levied on the inputs used in the manufacture of export goods in calculation of Brand Rate of duty drawback.

4. The matter has been examined by the Board keeping in view the relevant statutory provisions, Customs and Central Excise Duties Drawback Rules, 2017 and Instruction No. 4/2019-Customs dated 11.10.2019. NCCD is levied under Section 136 of Finance Act, 2001 as a duty of excise and under Section 134 of Finance Act, 2003 as a duty of customs. These legislations respectively inter-alia provide that provisions of Central Excise Act, 1944, Customs Act, 1962 and rules and regulations made thereunder including those relating to refunds, exemptions etc. shall apply to this levy. Section 75 of the Customs Act, 1962 allows drawback of duties of customs chargeable under the Act. Section 12 of the said Act provides for levy of duties of customs at such rates as may be specified under the Customs Tariff Act, 1975 or any other law for the time being in force. NCCD is also taken into account in the calculation of All Industry Rates of duty drawback by the Drawback Committee.

4.1 It is, therefore, clarified that the incidence of NCCD where applicable, is required to be factored in calculation of Brand Rate of duty drawback.

5. Difficulty, if any, faced in implementation of the said Public Notice may be brought to the notice of the Deputy Commissioner (Technical) (email address: tech-customs.ldh@gov.in, Phone No.: 0161-5194418).

6. Action to be taken in terms of decisions taken in this Public Notice should be considered as standing order for the purpose of officers and staff.

  
(A.S.Ranga)  
Commissioner

1. The Chief Commissioner of Customs (Preventive), Delhi Zone, New Customs House, New Delhi.
2. All Joint/Deputy/Assistant Commissioners of Customs Commissionerate, Ludhiana.
3. The Superintendent(EDI), Customs Commissionerate, Ludhiana for uploading on the Commissionerate's website.
4. All Custodians (ICDs/CFSs).
5. The Ludhiana Customs House Agents Association (Regd.). 104, O.W.P.L. Complex, Phase-V, Focal Point, Ludhiana.
6. All PTFC/Trade Associations.
7. Notice Board.
8. Guard File.

*Aman*  
14/5/2020

**(Aman Mittal)**  
**Deputy Commissioner (Tech)**