



सीमा शुल्क प्रधान आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS
सीमा शुल्क गृह : पत्तन क्षेत्र : विशाखापट्टनम -34
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फाइल संख्या/F.No./P3/ 06 /2017-AM

दिनांक/Date: 20.12.2017

PUBLIC NOTICE NO 57/2017


Sub: Refund/Claim of Countervailing duty as Duty Drawback.

Attention is invited to the Circular Nos. 106/95-Cus dated 11.10.1995 and 23/2015-Cus dated 29.9.2015 regarding refund/claim of Anti-Dumping Duty and Safeguard Duties as Duty Drawback respectively.

2. With respect to Countervailing Duties which are leviable under section 9 of the Customs Tariff Act, the Board clarifies that these are rebatable as Drawback in terms of Section 75 of the Customs Act. Since Countervailing Duties are not taken into consideration while fixing All Industry Rates of Duty Drawback, the Drawback of such Countervailing Duties can be claimed under an application for Brand Rate under Rule 6 or Rule 7 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 and/or the Customs and Central Excise Duties Drawback Rules, 2017, as the case may be. This would necessarily mean that drawback shall be admissible only where the inputs that suffered Countervailing Duties were actually used in the goods exported as confirmed by the verification conducted for fixation of Brand Rate.

3. Where Imported goods subject to Countervailing Duties are exported out of the country as such, then the Drawback payable under Section 74 of the Customs Act, 1962 would also include the incidence of Countervailing Duties as part of total duties paid, subject to fulfillment of other conditions.

Any difficulties faced in the above regard may be brought to the notice of the undersigned.


(Dr.D.K.Srinivas)

Commissioner of Customs

Copy to:

1. All members of trade (through Customs Broker Association)
2. All Concerned officers.
3. EDI section for up-loading on website of VCH.