



सीमा शुल्क प्रधान आयुक्त का कार्यालय  
**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS**  
सीमा शुल्क सदन :: नत्तन क्षेत्र :: विशाखनट्टनम - 530035  
**CUSTOM HOUSE :: PORT AREA :: VISAKHAPATNAM – 530 035**

फा.सं/F. No. P3/06/2017-Stats(AM).Pt.II

दिनांक/ Date: 21 .02.2019

सार्वजनिक सूचि संख्या - 03 /2019  
PUBLIC NOTICE NO.- 03 /2019

विषय/Sub : Amendments to the All Industry Rates of Duty Drawback effective from 20.02.2019– Reg

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Attention of exporters and the members of trade is invited to Board's Circular **05/2019 dated 20.02.2019** regarding Amendments to the All Industry Rates (AIRs) of Duty Drawback.

2 Board has referred that Government has considered various representations on issues arising from the revised All Industry Rates (AIRs) of Duty Drawback implemented vide notification no. 95/2018-Cus (N.T.) dated 06.12.2018 that came into effect from 19.12.2018. Accordingly, Government has made certain amendments in the AIRs of Duty Drawback vide Notification No. 12/2019-Customs (N.T.) dated 16.02.2019. **These changes are effective from 20.02.2019. The notification may be downloaded from [www.cbic.gov.in](http://www.cbic.gov.in) and perused.**

3. The changes made, inter-alia, include –

(a) AIRs/caps of Duty Drawback have been enhanced for the following items:

- (i) Leather sofa cover and other upholstery including automobile upholstery covered under Chapter 42;
- (ii) Synthetic Filament Tow; Synthetic Staple Fibre, not carded, combed or otherwise processed for spinning; Synthetic Staple Fibre, carded, combed or otherwise processed for spinning, all covered under Chapter 55;
- (iii) Carpets or other floor coverings, tufted, of manmade fibre covered under Chapter 57;
- (iv) Certain articles of Silk under Chapters 61 and 62;
- (v) Boots and half boots for adults covered under Chapter 64;
- (vi) Gold jewellery covered under Chapter 71; and
- (vii) Mobile phones with or without accessory covered under Chapter 85;

(b) AIRs of Duty Drawback have been rationalised for silver jewellery/articles covered under Chapter 71;

(c) Cap for Duty drawback has been removed for PCB drill made from solid tungsten carbide blanks or rods covered under Chapter 82; and

(d) Certain new tariff items have been created to allow better differentiation of export product viz. Nylon Filament Yarn (Grey) (TI 540204), Polyester Filament Yarn other than texturised/ twisted yarn (TI 540205), armature plate for common rail injector (TI 840902), armature guide for common rail injector (TI 840903) and motorcycles of cylinder capacity of 500 cc and above (TI 871101).

4. In view of the above, all exporters at Visakhapatnam Custom House are requested to follow the Amendments to the All Industry Rates (AIRs) of Duty Drawback as contained in the subject notification. Difficulties faced, if any, may be brought to the notice of Assistant Commissioner (DBK), Custom House, Visakhapatnam.

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**(डॉ डी. के. श्रीनिवास/ Dr. D. K. Srinivas)**

सीमा शुल्क प्रधान आयुक्त/ Pr. Commissioner of Customs

सेवा में / To

1. All concerned.
- 2 AC(Drawback)
3. EDI Section – for uploading in Custom House



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**CUSTOM HOUSE :: PORT AREA :: VISAKHAPATNAM – 530 035**

फा.सं/F. No. P3/06/2017-Stats(AM).Pt.II

दिनांक/ Date: .12.2018

सार्वजनिक सूचि संख्या - /2018  
PUBLIC NOTICE NO.- /2018

विषय/Sub : Revision of All Industry Rates (AIRs) of Duty Drawback– Reg

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Attention of exporters and the member of trade is invited to Board's Circular **52/2018 dated 12.12.2018** regarding revision of All Industry Rates (AIRs) of Duty Drawback.

2 Board vide above Circular, has drawn reference to the revised All Industry Rates (AIRs) of Duty Drawback notified vide notification No 95/2018- Customs (N.T.) dt 06.12.2018 which will come into force on 19.12.2018. The notification may be downloaded from Board's website and carefully perused for details. The salient features of the revised AIRs are as follows –

- (i) As being done since 1.10.2017, the revised AIRs of Duty Drawback neutralize incidence of duties of Customs on inputs used and remnant Central Excise duty on specified petroleum products used in manufacture of export goods. Accordingly each tariff item in the Schedule annexed with above mentioned Notification has been provided with one AIR specified under column (4) with caps under column (5) in the Schedule. For claiming these AIRs, the relevant tariff item have to be suffixed with suffix 'B' e.g. for export of goods covered under tariff item (TI) 640609, the drawback serial no. should be declared as 640609B;
- (ii) The notification also specifies the alternative AIRs on garments exports made against the Special Advance Authorization (para 4.04A of Foreign Trade Policy 2015-20) in discharge of export obligations in terms of Notification No. 45/2016- Customs dated 13.08.2016. For claiming these alternative AIRs, the relevant tariff item has to be suffixed with suffix 'D' instead of the usual suffix 'B'.
- (iii) The AIR of Duty Drawback for items of marine products and seafood (Chapter 3, 15, 16, 23) including live fish (TI 0301), chemicals (Chapter 29), essential oils (Chapter 33) including synthetic perfumery compounds (TI 330201), bicycle/ cycle-rickshaw tyres and bicycles tubes (Chapter 40), finished and lining leather, leather articles and footwear (Chapter 41, 42 and 64), raw cotton, ginned cotton (Chapter 52), textiles (Chapter 50 to 60), silk yarn fabrics and readymade garments (Chapter 50 and 61-62), wool yarn fabrics and readymade garments (Chapter 51 and 61-62), carpets (Chapter 57), made-ups (Chapter 63), glass and glass ware (Chapter 70) Multi speed bicycle and Mountain Terrain Bike (TIs 871202 & 871203) and sports goods (Chapter 95) have been increased on account of various factors such as change in duty structure, change in prices (CIF) of imported inputs and FOB of export goods, change in import intensity of inputs, etc.;

- (iv) Rationalization of rates for some readymade garments (Chapters 61 & 62), articles of stones (Chapter 68), in iron and steel sector (Chapter 72, 73, 84 and articles in different Chapters) and for bicycles single speed with or without accessory (TI 871201) have been done on account of various reasons viz. decrease in C. Ex. Duty rate on diesel, change in prices (CIF) of imported inputs and FOB of export goods and change in import intensity of inputs etc.;
- (v) 24 new tariff items in various sectors viz. Chemicals (17 items), Textiles and made-up (3 items) and Electrical and electronics (4 items) have been introduced in the Schedule including for common rail injector (Chapter 84) and cellular mobile phones (Chapter 85);
- (vi) Appropriate caps have been provided wherever felt necessary to prescribe upper limit of Duty drawback.

3. With trade facilitation in view, the Drawback Committee constituted by the Central Government has also been mandated to give a supplementary report on the basis of representations received after the revised rates are notified. Accordingly, exporters may immediately come forward with representations with supporting data and documents, if any, for higher rates than rates provided. The representation may be submitted latest by 31.12.2018.

4. In view of the above, all exporters at Visakhapatnam Custom House are requested to follow the revised All Industry Rates (AIRs) of Duty Drawback as contained in the subject notification. Inconsistency, error or difficulties faced, if any, may be brought to the notice of Assistant Commissioner (DBK), Custom House, Visakhapatnam.

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**(डॉ डी. के. श्रीनिवास/ Dr. D. K. Srinivas)**

सीमा शुल्क आयुक्त/ Commissioner of Customs

सेवा में / To

- 2. All concerned.
- 3 AC(Drawback)
- 3. EDI Section – for uploading in Custom House



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फा.सं/F. No. P3/06/2017-Stats(AM).Pt.II

दिनांक/ Date:30.11.2018

सार्वजनिक सूचि संख्या - 50/2018  
**PUBLIC NOTICE NO.- 50/2018**

विषय/Sub : Revision of All Industry Rates (AIRs) of Duty Drawback– Reg.

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Kind attention of all importers/exporters and the members of Trade is invited to this office Public Notice No. 49/2018 dated 15.11.2018 regarding Implementation of PGA E sanchit- Paperless Processing under SWIFT – Uploading of Licenses / Permits / Certificates / Other Authorisations (LPCOs) by PGAs.

Board has issued a corrigendum vide Circular no 47/2018 dt 27.11.2018 for the document code for Extended Procedures Responsibility Authorization (EPRA), given in the table at para1, which may be read as 651002 instead of 651001 as mentioned in the above Public Notice in terms of Board Circular 44/2018- Customs dt 13.11.2018.

The Central Government has notified the revised All Industry Rates (AIRs) of Duty Drawback vide Notification No. 95/2018-Customs (N.T.) dated 6.12.2018 which will come into force on 19.12.2018. The notification may be downloaded from Board's website and carefully perused for details. The salient features of the revised AIRs are as follows –

- (i) As being done since 1.10.2017, the revised AIRs of Duty Drawback neutralize incidence of duties of Customs on inputs used and remnant Central Excise duty on specified petroleum products used in manufacture of export goods. Accordingly each tariff item in the Schedule annexed with above mentioned Notification has been provided with one AIR specified under column (4) with caps under column (5) in the Schedule. For claiming these AIRs, the relevant tariff item have to be suffixed with suffix 'B' e.g. for export of goods covered under tariff item (TI) 640609, the drawback serial no. should be declared as 640609B;
- (ii) The notification also specifies the alternative AIRs on garments exports made against the Special Advance Authorization (para 4.04A of Foreign Trade Policy 2015-20) in discharge of export obligations in terms of Notification No. 45/2016- Customs dated 13.08.2016. For claiming these alternative AIRs, the relevant tariff item has to be suffixed with suffix 'D' instead of the usual suffix 'B'.
- (iii) The AIR of Duty Drawback for items of marine products and seafood (Chapter 3, 15, 16, 23) including live fish (TI 0301), chemicals (Chapter 29), essential oils (Chapter 33) including synthetic perfumery compounds

(TI 330201), bicycle/ cycle-rickshaw tyres and bicycles tubes (Chapter 40), finished and lining leather, leather articles and footwear (Chapter 41, 42 and 64), raw cotton, ginned cotton (Chapter 52), textiles (Chapter 50 to 60), silk yarn fabrics and readymade garments (Chapter 50 and 61-62), wool yarn fabrics and readymade garments (Chapter 51 and 61-62), carpets (Chapter 57), made-ups (Chapter 63), glass and glass ware (Chapter 70) Multi speed bicycle and Mountain Terrain Bike (TIs 871202 & 871203) and sports goods (Chapter 95) have been increased on account of various factors such as change in duty structure, change in prices (CIF) of imported inputs and FOB of export goods, change in import intensity of inputs, etc.;

(iv) Rationalization of rates for some readymade garments (Chapters 61 & 62), articles of stones (Chapter 68), in iron and steel sector (Chapter 72, 73, 84 and articles in different Chapters) and for bicycles single speed with or without accessory (TI 871201) have been done on account of various reasons viz. decrease in C. Ex. Duty rate on diesel, change in prices (CIF) of imported inputs and FOB of export goods and change in import intensity of inputs etc.;

(v) 24 new tariff items in various sectors viz. Chemicals (17 items), Textiles and made-up (3 items) and Electrical and electronics (4 items) have been introduced in the Schedule including for common rail injector (Chapter 84) and cellular mobile phones (Chapter 85);

(vi) Appropriate caps have been provided wherever felt necessary to prescribe upper limit of Duty drawback.

2. The Commissioners are expected to ensure due diligence to prevent any misuse. The shipping bills with parameters considered to be sensitive should be handled with adequate care at the time of export. There is also need for continued scrutiny for preventing any excess drawback arising from mismatch of declarations made in the Item Details and the Drawback Details in a shipping bill.

4. With trade facilitation in view, the Drawback Committee constituted by the Central Government has also been mandated to give a supplementary report on the basis of representations received after the revised rates are notified. Accordingly, exporters may immediately come forward with representations with supporting data and documents, if any, for higher rates than rates provided. The representation may be submitted latest by 31.12.2018.

5. Suitable public notice and standing order should be issued for guidance of the trade and officers. Any inconsistency, error or difficulty faced should be intimated to the Board. The Commissioners may also inform, with appropriate data, the details of specific products where drawback cap needs to be imposed.