

F. No. 609/35/2016-DBK

Government of India

Ministry of Finance, Department of Revenue

Central Board of Excise & Customs

New Delhi, dated 24th June, 2016

To

Principal Chief Commissioners / Principal Directors General
Chief Commissioners / Directors General
Principal Commissioners &
Commissioners, all under CBEC

Subject: Increase in All Industry Rates (AIR) of Duty Drawback on gold jewellery and silver jewellery/articles- reg.

Madam/Sir,

The Government has amended the AIR Drawback Notification no. 110/2015-Cus (N.T.) dated 16.11.2015 vide Notification No. 90/2016-Customs (N.T.) dated 24.06.2016 which may be downloaded and perused from www.cbec.gov.in.

2. This amendment has raised, with effect from 24.06.2016, the specific AIRs of Drawback for export of gold jewellery, silver jewellery and silver articles under tariff item numbers 711301, 711302 and 711401, respectively, and specified additional conditions when the AIRs on these items shall not be applicable. Accordingly, it will be necessary for the exporter claiming these AIRs to make a declaration at the time of export.
3. The declaration shall be that the goods on which AIR of drawback is claimed under tariff item numbers 711301, 711302 or 711401 are manufactured or exported without availing CENVAT facility for any of the inputs or input services used in their manufacture and without availing the rebate of duty paid on materials used in their manufacture or processing in terms of rule 18 of the Central Excise Rules, 2002 and are not manufactured or exported in terms of sub-rule (2) of rule 19 of the said Central Excise Rules, 2002.
4. Wherever these revised AIRs of tariff item numbers 711301, 711302 or 711401 are claimed the availability of this declaration shall be ensured and recorded at the Let Export Order stage by the Customs officer.
5. Suitable public notices/standing orders are to be immediately issued for guidance of the Trade/field formations. Difficulties faced, if any, in implementation of the changes may be brought to the notice of the Board.

Yours faithfully,

(Dipin Singla)
OSD (Drawback)