

F.No. 609/88/2015-DBK

Government of India
Ministry of Finance, Department of Revenue
Central Board of Excise & Customs

New Delhi, dated 29th September, 2015

To

Principal Chief Commissioners / Chief Commissioners (All under CBEC)
Principal Directors General / Directors General (All under CBEC)
Principal Commissioners/Commissioners (All under CBEC)

Ma'am/Sir,

Refund/Claim of Safeguard Duties as Duty Drawback. Subject:

Attention is invited to the Circular No. 106/95-Cus, dated 11.10.1995 regarding refund/claim of Anti-Dumping Duty leviable under Section 9A of the Custom Tariff Act, 1975 as Duty Drawback

2. With respect to Safeguard Duties which are leviable under Section 8B or Section 8C of the Customs Tariff Act, 1975 read with Section 12 of the Customs Act, the Board clarifies that these are rebatable as Drawback in terms of Section 75 of the Customs Act. Since Safeguard Duties are not taken into consideration while fixing All Industry Rates of drawback, the drawback of such Safeguard 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. This would necessarily mean that drawback shall be admissible only where the inputs which suffered Safeguard 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 Safeguard Duties are exported out of the country as such, then the Drawback payable under Section 74 of the Customs Act would also include the incidence of Safeguard Duties as part of total duties paid, subject to fulfilment of other conditions.
4. Suitable Public Notice for information of Trade and Standing Orders for the guidance of staff may be issued.

Yours faithfully,

Vinod Kumar Agrawal
OSD (DBK)