

F.No.609/97/2017-DBK
Government of India
Department of Revenue
Central Board of Excise & Customs
Drawback Division

New Delhi, the 12th December, 2017

To
Principal Chief Commissioners/ Principal Directors General,
Chief Commissioners/ Directors General,
Principal Commissioners and Commissioners,
all under CBEC.

Sir/Madam,

Subject: 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 fulfilment of other conditions.

4. Suitable Public Notice and Standing Order should be issued for guidance of the trade and officers.

Yours faithfully,

(Dipin Singla)
OSD (Drawback)