



सीमाशुल्क आयुक्त (निर्यात)

**OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)**

नवीन सीमा शुल्क भवन, निकट इन्दिरा गांधी अन्तर्राष्ट्रीय हवाई अड्डा, नई दिल्ली-110037

**NEW CUSTOM HOUSE, NEAR IGI AIRPORT, NEW DELHI-110037**

पत्रांक संख्या: VIII/12/ACE/Tech/GST/18/2017-18 / 7 298 दिनांक /08/2017  
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**PUBLIC NOTICE NO. 06 /2017-18**

**Sub: Clarification regarding exports under claim for drawback in the GST scenario.**

Kind attention of the members of Trade/Importers/Exporters is invited to the Circular No. 32/2017-Customs dated 27.07.2017 in respect of clarification regarding exports under claim for drawback in the GST scenario. The higher All Industry Rates (AIRs) under Duty Drawback scheme viz. rates and caps available under columns (4) and (5) of the Schedule of All Industry Rates of Duty Drawback have been continued for a transition period of three months i.e. 1.7.2017 to 30.9.2017 (Circular No. 22/2017-Customs dated 30.6.2017).

2. Various issues have been highlighted by field formations and exporters regarding the requirement of a certificate to be obtained from the jurisdictional GST officer prescribed vide Note and Condition 12A of Notification 131/2016-Cus (N.T.) dated 31.10.2016 as amended by Notification 59/2017-Cus (N.T.) dated 29.6.2017. The certificate aimed to ensure that there was no double neutralisation of taxes by way of credit/refund and drawback. However, in view of factors such as absence of clarity about jurisdictional GST officer, time lag between exports and the requisite returns to be filed under GST laws, etc., the said certificate from GST officer may not be available immediately at the time of export.

3. Keeping in mind the above difficulties, the Government has amended Note and Condition 12A of Notification 131/2016-Cus (N.T.) dated 31.10.2016 by Notification 73/2017- Cus (N.T.) dated 26.7.2017 and dispensed with the requirement of the certificate from GST officer to claim higher rate of drawback. To facilitate exports, the higher rate of drawback can be claimed on the basis of self-declaration to be provided by exporter in terms of revised Note and Condition 12A of aforesaid Notification.

4. Since Notes and Conditions of Notification No. 131/2016-Cus (NT) dated 31.10.2016 (as amended) are integral part of the rates of drawback given under the Schedule to said Notification, accordingly in terms of the Section 75(3) of the Customs Act, 1962 and Rule 5(2) of the Customs, Central Excise Duties and Service Tax

