



सीमाशुल्क आयुक्तालय) निर्यात(

OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)

हवाई कार्गो निर्यात, नवीन सीमा शुल्क भवन, निकट इ. गा. अ. हवाई अड्डा, नई दिल्ली-११००३७

Air Cargo Export, New Customs House, Near IGI Airport: New Delhi -110037

C. No. VIII (12) ACE/Tech/PN/27/2019-20

Dated: .06.2020

Public Notice-19/2020

DIN-20200674NG00001HA13A

Sub: - Incidence of National Calamity Contingent Duty (NCCD) for calculation of Brand Rate of duty drawback - reg

Attention of all Exporters, Importers, Custom Brokers and all other stakeholders is invited to CBIC's Instructions No. 05/2020-Customs dated 12.05.2020

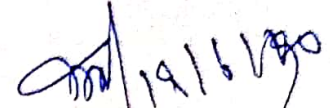
2. The Board vide Instruction No. 4/2019- Customs dated 11.10.2019 has clarified the position regarding Education Cess, Secondary and Higher Education Cess, Social Welfare Surcharge, Clean Environment Cess (erstwhile Clean Energy Cess) and Stowage Excise Duty levied on inputs used in the manufacture of export goods with regard to their incidence for the purpose of calculation of Brand Rate of duty drawback
3. Subsequent to the above, representations have been received in the Board seeking inclusion of the incidence of National Calamity Contingent Duty (NCCD) levied on the inputs used in the manufacture of export goods in calculation of Brand Rate of duty drawback.
4. The matter has been examined keeping in view the relevant statutory provisions, Customs and Central Excise Duties Drawback Rules, 2017 and Board's Instruction No. 4/2019- Customs dated 11.10.2019. NCCD is levied under Section 136 of Finance Act, 2001 as a duty of excise and under Section 134 of Finance Act, 2003 as a duty of customs. These legislations respectively inter-alia provide that provisions of Central Excise Act, 1944, Customs Act, 1962 and rules and regulations made thereunder including those relating to refunds, exemptions etc. shall apply to this levy. Section 75 of the Customs Act, 1962 allows drawback of duties of customs chargeable under the Act. Section 12 of the said Act provides for levy of duties of customs at such rates as may be specified under the Customs Tariff Act, 1975 or any other law for the time being in force. NCCD is also taken into account in the calculation of All Industry Rates of duty drawback by the Drawback Committee.

It is, therefore, clarified that the incidence of NCCD where applicable, is required to be factored in calculation of Brand Rate of duty drawback.

5. All Exporters, Customs Brokers and Trade Associations are requested to give wide publicity to the contents of this Public Notice among their members in particular and Trade in general.

6. Difficulty, if any, should be brought to the notice of Additional Commissioner, Air Cargo Export, New Customs House, New Delhi.

This issues with the approval of the Commissioner, Air Cargo Export, NCH, New Delhi.



(S.K Mishra)

Additional Commissioner
Air Cargo Export

Copy to:-

1. The Chief Commissioner of Customs (DZ), NCH, New Delhi-110037.
2. The Chief Commissioner of Customs (Preventive), NCH, New Delhi-110037.
3. The Principal Commissioner of Customs, ICD Tughalkabad (Import & Export)/ACC(Import)/ICD PPG/Airport & General/Audit
4. PA to Commissioner of Air Cargo Export, New Delhi
5. All Additional Commissioners of Customs, Air Cargo Export, New Delhi.
6. The Deputy Commissioner /Assistant Commissioner Export Shed/FPO /NCT /Bond/CRU/Drawback/SIIB/Refund/BRFC/Admn.
7. The Deputy Commissioner, EDI with a request to upload the public notice on official website.
8. The Delhi Customs Clearing Agent Association, 260-61, Anarkali Bazaar, Jhandewalan Extension, DDA Shopping Complex, New Delhi-110055.
9. Federation of India Export Organization , Niryat Bhawan, Rao Tula Ram Marg Opposite Army Hospital, R & R, New Delhi-110010.
10. Notice Board/Guard File

Deputy Commissioner (Tech)
Air Cargo Export