

Public Notice No. 73 / 2021

Subject: Implementation of RMS for processing of Duty Drawback Claims – reg.

Attention of all exporters, their authorised representatives, trade and Industry associations and other stakeholders is invited to Circular No. 15/2021- Customs dated 15.07.2021 on the above mentioned subject. Risk Management System (RMS) in export was introduced with effect from 15.7.2013 (CBIC Circular No. 23/2013- Customs dated 24.06.2013). It had been decided at that time to implement RMS in export in two phases. In the first phase of implementation, RMS processed the data and provided output to ICES up to goods examination stage. Export RMS thus allowed low risk consignments to be cleared based on self-assessment of the declarations by exporters.

2. In the second phase, which is now being taken up, RMS will process the shipping bill data after the Export General Manifest (EGM) is filed electronically and will provide required output to ICES for selection of shipping bills for risk-based processing of duty drawback claims.

3. It is to inform that the above-referred risk-based processing of shipping bills with claim of duty drawback is being initiated with effect from 26.07.2021. In this regard, Systems Directorate and NCTC have made requisite system-based changes for its implementation. In this phase, shipping bills with claim for duty drawback will be routed on the basis of risk evaluation through appropriate selection criteria. For this purpose, after the filing of correct and complete EGM, shipping bills will be sent by ICES to RMS. Subsequent to RMS treatment, ICES will be informed for each shipping bill whether for the processing of the drawback claim, a particular shipping bill will be facilitated without intervention or will be routed to the proper officer (i.e. Superintendent/Appraising Officer or Assistant/Deputy Commissioner as per the threshold amount specified in Circular No. 17/2000-Cus dated 29.02.2000) for further action. For shipping bills routed to the said Customs officers for drawback processing, all necessary checks shall continue to be undertaken by the Customs officers as before. The extant procedure for payment of the duty drawback amount into the exporters account will also remain unchanged.

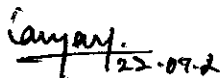
4. In this context, Systems Directorate have informed that certain documents that may be required to accompany the drawback claim in terms of rule 14 of the Customs and Central Excise Duties Drawback Rules, 2017 can be attached to the shipping bill electronically on e-Sanchit with the required e-Sanchit document codes.

5. The second phase of export RMS also envisages post clearance audit (PCA) of the duty drawback shipping bills. The development of an electronic module for PCA of such shipping bills is underway in the Systems Directorate.

6. A phased approach is being adopted for extending the risk-based processing of duty drawback shipping bills. NCTC will monitor and review the facilitation of duty drawback shipping bills and take required measures to enhance the facilitation levels in due course. The above measure is expected to reduce the processing time taken for drawback claims, enable quick disbursal to exporters and rationalise the Customs' workload.

7. Any difficulties faced in the implementation of this Public Notice and any other concern in the instant matter may please be brought to the notice of the following Officers.

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(Sanjay Mahendru)

Commissioner of Customs, NS-II,
Nhava Sheva, Customs

Copy to:

1. The ADC o/o Chief Commissioner of Customs, Mumbai Zone-II, JNCH.
2. The Commissioner of Customs, NS-G/NS-I/NS-II/NS-III/NS-Audit/NS-V, JNCH.
3. FIEO, FICCI, ASSOCHAM, EEPC, IMC, MSME Association and other trade and industry Associations, BCBA, MANSA, CSLA, CFSAL.