

OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)

JAWAHAR NEHRU CUSTOM HOUSE, NHAVA SHEVA

TAL : URAN, DIST : RAIGAD, MAHARASHTRA 400 707

F.No. S/12-Gen-985/06-07.DBK

09.02.2007 Dt.

STANDING ORDER NO.
02/2007

Sub:- Assessment and examination of goods for which

benefit of Dbk sub. sl. No. 732301 is claimed m/r.

Attention of staff is drawn to the subject mentioned above. Dbk sub sl. No. 732301 is applicable to goods, viz., Table, kitchen or household articles of stainless steel with nickel content 8% and above. It is clear that to avail dbk benefit under this sub. sl. No., the nickel content in such goods should be 8% or above. It has come to notice that such goods when exported, no test / analysis report is submitted at the time of assessment / examination. As per CBEC circular No. 34/95-cus., dt. 06.4.1995, where the drawback prescribed is based on content of a material, samples have to be drawn. Export staff in sheds have to strictly adhere to the procedure laid down in this circular while assessing/ examining goods where in the benefit of this sub.sl. no. is claimed. Further the following instructions have to be kept in mind while assessing / examining such goods.

In case of factory stuffing of such goods, the examination staff should call for the samples taken by C.Ex. officers and forward it to DYCC for testing. The sample menu

in EDI system should also be properly entered in all such cases. In case, samples have been submitted directly to DYCC proof of the same have to be obtained from the exporters/CHA and details should be fed in the sample menu by the export shed officers. In case of Dock stuffing, the assessing officers, should give proper examination orders for taking of samples and for verification of nickel content at the time of assessment. Examining staff should take representative samples in accordance with Board's instructions F.No. 609/89/90-DBK., dt. 26.11.90 and forward to DYCC for testing. They should also fill the sample menu in EDI system properly. If by oversight, inspect orders have been given, representative samples have to be drawn and forwarded to DYCC as per circular No. 34/95-cus., dt. 06.04.1995. The dbk staff while processing drawback should check for analysis / test report before sanction of dbk benefit under sub.sl. No.732301. In case no test report is available, the same should be passed under Dbk sl. No. 732304 where nickel content is not applicable.

These instructions would be equally applicable in case of all exported goods where benefit of drawback claimed is dependent upon % constituent of a material in export goods. While assessing / examining such goods, these instructions should be kept in mind. ADC / JC and AC/DC incharge of shed should take note of the instructions contained in S.O.No. 18/2006 dt.18.5.2006 of this Custom House wherein the above cited Board's instructions have been reiterated and should monitor the compliance to this order without fail.

(SANJEEV BEHARI)

COMMISSIONER (X)

