OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)

JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA

TAL: URAN, DIST: RAIGAD, MAHARASHTRA � 400 707.

F. No. S/12-Gen-134/07 Dbk

 $\diamondsuit\diamondsuit\diamondsuit\diamondsuit\diamondsuit$ Sub : Mis-declaration of S.S. sink / basin as S.S. utensil / kitchenware to

���������� claim higher drawback � m/r.

processing drawback claims ONLINE, exporters are classifying goods, viz., wash basin / sinks made of stainless steel classifiable under Dbk sub Sl. No. 7324, where the rate of Dbk applicable is 7.5% with a cap of Rs. 5.40 per kg, as, stainless steel utensils / kitchen ware / articles classifiable for dbk purposes under sub Sl. No. 732304 with rate of Dbk applicable being 15% with a cap of Rs. 22 per kgs. During processing, wherever the goods are declared as both stainless steel basin / sinks & utensils / kitchenware, it is possible to restrict the claim to applicable rate and drawback cap. It is however not possible to restrict dbk of the goods, viz., basin and sinks declared as stainless steel utensils / kitchen ware only in S/Bs as the same which could be verified at the export examination stage only. All the staff entrusted with export

assessment & examination should take due care while examining such goods so that undue drawback may not accrue to the exporter. The AC / DC incharge of CFS sheds should check all consignments declared as S. S. utensils / kitchen ware being correctly declared for dbk purposes under appropriate Dbk sub Sl. No. These instructions should be implemented strictly and any deviation noticed will be viewed seriously.



