

- 16. Indemnity bond on stamp paper of Rs. 100 (notarized), wherever required
- 17. Any other relevant document

Documents mentioned at Sl. No. 1 to 14 above are mandatory for all the cases. In genuine cases where reasons for non-availability of original Bill of Entry or the TR-6 challan are explained by the importer, a photocopy of the bill of entry containing the particulars of TR6 Challan duty payment, duly attested by the Import Group concerned, alongwith an indemnity bond shall suffice instead of the documents mentioned at Sl. No.9 and 12. Documents mentioned at Sl. No. 15 to 17 are required only in special cases.

2.1 The receiving staff in the drawback section shall initially receive and enter the application in a separate register specifically maintained for the purpose and shall give a provisional acknowledgement on the photocopy of the application to the exporter / CHA.

2.2 The examiner / AO shall primarily scrutinize the application with respect to its completeness and availability of all the relevant documents as prescribed above. Applications which are incomplete or without any relevant documents, shall be dealt with as per the provisions of Rule 5(4) of the Re-export of Imported Goods (Drawback of Customs Duties) Rules, 1995 and shall be returned to the claimant along with the Deficiency Memo (DM) within fifteen days. The format of the Deficiency Memo is prescribed in Annexure-A. It is clarified that all claim papers, including documents submitted by the applicant, alongwith the DM shall be sent to the applicant.

2.3 If the claim is complete in all respects or when the exporter complies with the DM within the prescribed time, an acknowledgement as prescribed in Annexure-B, for the purpose of section 75A, shall be issued to the exporter / CHA and the claim shall be registered by assigning a file number.

2.4 In case the DM is not replied within 30 days, in addition to the 3 months prescribed under Rule 5(4) of the Re-export of Imported Goods (Drawback of Customs Duties) Rules, 1995, the claim for drawback shall be deemed to have been time-barred. A suitable order shall be issued for rejection of claim and an entry to that effect shall be made in the register also.

3.0 After registration, the claim shall be scrutinized carefully in terms of the Re-export of Imported Goods (Drawback of Customs Duties) Rules, 1995. If the claim is found to be admissible, Triplicate Copy of the S/B shall be forwarded to MCD for verification with EGM.

3.1. In case when the re-exported goods were originally imported from this Custom House, the present practice of obtaining NPC from cash section shall be continued. However, the practice of obtaining NOC from concerned Group, IAD and PCA has been discontinued. Instead, a letter would be issued to the Revenue Recovery Cell of the Import/Export Commissionerate, who shall verify from the records maintained by them whether any confirmed demands are pending against the party. RRC (Import/Export) and Cash Section shall forward a suitable reply to the drawback section on receipt of the letter.

3.2. In case when the goods were originally imported from a customs house other than this Custom House, NPC / NOC is being obtained from the respective Custom House to ensure that no refund has been claimed against the B/E and no audit objection/demands are pending against the Bill of Entry / party for recovery. However, the past experience has been that obtaining NOCs takes a lot of time and are seldom received within the time limit of one month available for processing the claims. Therefore, in such cases, letters for NPC and NOC to sections concerned of the respective Custom House shall be put in a sealed cover and handed over to the exporter / CHA, in case the exporter / CHA so desires. In other cases, the present practice of sending the letters by post to the respective Custom House shall be followed.

4. The above procedure shall come into force with immediate effect and shall be strictly followed by the officers and staff concerned.

5. Any difficulty noticed in the implementation of this Standing Order may be brought to the notice of the undersigned.

Encl.: Annexures A, B

(SUSHIL SOLANKI)
Commissioner of Customs (Export)

To:

All officers / staff concerned

Copy to:

- (i) Member (Customs), CBEC;
- (ii) Chief Commissioner of Customs, JNCH;

