



**OFFICE OF COMMISSIONER OF CUSTOMS NS-II & IV
JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA SHEVA
TAL: URAN, DIST. RAIGAD, MAHARASHTRA-400707**

F.No.S/12-Gen-82/2015-16 AM(X)
18.12.2017

Date:

PUBLIC NOTICE NO. 158/2017

**SUB : Refund/ Claim of Countervailing Duty as Duty Drawback –
reg.**

Attention of the Exporters, Custom Brokers and all concerned are invited to the **Board Circular No. 49/2017-Customs dated 12thDecember, 2017,**

2. After Considering Board Circular No. 106/95-Customs dated 11.10.1995 and Circular No. 23/2015-Customs dated 29.09.2015 regarding refund/ claim of Anti-Dumping Duty and Safeguard Duties as Duty Drawback respectively, the Board has clarified the following:

(i) With respect to Countervailing Duties which are leviable under section 9 of the Customs Tariff Act, the Board clarified that these are rebatable as Drawback in terms of Section 75 of the Customs Act. Since Countervailing Duties are not taken into consideration while fixing All Industry Rates of Duty Drawback, the Drawback of such Countervailing Duties can be claimed under an application for Brand Rate under Rule 6 or Rule 7 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 and/or the Customs and Central Excise Duties Drawback Rules, 2017, as the case may be. This would necessarily mean that drawback shall be admissible only where the inputs that suffered Countervailing Duties were actually used in the goods exported as confirmed by the verification conducted for fixation of Brand Rate.

(ii) Where imported goods subject to Countervailing Duties are exported out of the country as such, then the Drawback payable under Section 74 of the Customs Act, 1962 would also include the incidence of Countervailing Duties as part of total duties paid, subject to fulfilment of other conditions.

3. Difficulty, if any may also be brought to the notice of Deputy / Assistant Commissioner in charge of Appraising Main (Export) through email / phones (details available on JNCH Website).

4. Action to be taken in terms of decisions taken in this Public Notice should be considered as standing order for the purpose of officers and staff.

Sd/-
(SUBHASH AGRAWAL)
COMMISSIONER OF CUSTOMS
NS-IV, JNCH

Copy to (By email only):

1. The Chief Commissioner of Customs, Mumbai Zone- II.
2. All the Commissioner of Customs, Mumbai Zone- II.

3. All Addl./Joint Commissioners of Customs, Mumbai Zone- II.
4. All Deputy/Asstt. Commissioners of Customs, Mumbai Zone- II.
5. The DC/EDI for uploading on the JNCH website.
6. BCBA/FIEO for circulation among their members, trade and industry.