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| <br>सत्यमेव जयते | भारत सरकार/ Government of India<br>वित्त मंत्रालय / Ministry of Finance<br>प्रधानआयुक्त सीमाशुल्क एन.एस.-II का कार्यालय<br>Office of Pr. Commissioner of Customs NS-II<br>Jawaharlal Nehru Custom House, Nhava Sheva,<br>Dist- Raigad, Maharashtra – 400 707 |  |
|---------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|

F.No.:CUS/DBK/MISC/549/2026/JNCH

Date:04-09-2026

**PUBLIC NOTICE NO. 109/2026**

**Subject: Amendment to Public Notice No. 53/2022 dated 17.08.2022 prescribing format of Deficiency Memo under Section 74 of the Customs Act, 1962 – reg.**

Attention of all Exporters, Importers, Customs Brokers and other stakeholders is invited to Public Notice No. 53/2022 dated 17.08.2022 regarding streamlining of the procedure for processing of drawback claims under Section 74 of the Customs Act, 1962.

2. Attention is also invited to CBIC Circular No. 31/2026-Customs dated 04.07.2026, wherein the Board has directed the field formations to issue Deficiency Memos under Section 74 of the Customs Act, 1962 in the format prescribed in Annexure-I to the said Circular.

3. In view of the above, Annexure-A to Public Notice No. 53/2022 dated 17.08.2022, prescribing the format of Deficiency Memo, is hereby substituted by the format prescribed in Annexure-I to CBIC Circular No. 31/2026-Customs dated 04.07.2026, appended herewith.

4. Accordingly, all Deficiency Memos issued in respect of drawback claims under Section 74 of the Customs Act, 1962 shall henceforth be issued in the revised format prescribed by the Board. The specific documents/information required from the claimant shall be indicated/ticked in the Deficiency Memo.

5. Para 2 of Public Notice No. 53/2022 dated 17.08.2022, insofar as it prescribes at Sl. No. 12 an “Affidavit of stamp paper of Rs. 500 (notarized)”, shall stand amended to read as: “Affidavit of stamp paper of Rs. 100 (notarized).”

6. Para 2.4 of Public Notice No. 53/2022 dated 17.08.2022 shall stand substituted to provide that, in case the requirements specified in the Deficiency Memo are not complied with within thirty days, the drawback claim shall be treated as not filed for the purpose of rule 5(1), as per the provisions of rule 5(4)(b) of the Re-export of Imported Goods (Drawback of Customs Duties) Rules, 2017. The earlier stipulation regarding issuance of a suitable order for rejection of the claim and making an entry to that effect in the register shall cease to apply.

7. The other provisions of Public Notice No. 53/2022 dated 17.08.2022, insofar as they are not inconsistent with CBIC Circular No. 31/2026-Customs dated 04.07.2026 and the amendments made herein, shall remain unchanged and continue to be applicable.

8. This Public Notice shall come into force with immediate effect.

9. Difficulties, if any, in implementation of this Public Notice may be brought to the

notice of the undersigned.

Digitally signed by  
Giridhar Gopalkrishna Pai  
Date: 04-09-2026  
13:41:38

(Giridhar G. Pai)  
Commissioner of Customs,  
NS-II, JNCH, Nhava Sheva

Copy to:

- 1) The Chief Commissioner of Customs, JNCH.
- 2) All Commissioners of Customs, JNCH.
- 3) All ADC/JC's of Customs, JNCH.
- 4) All DC/AC's of Customs, JNCH.
- 5) All Sections, JNCH
- 6) DC/EDI for uploading on JNCH website

### ANNEXURE-I

OFFICE OF THE Pr. COMMISSIONER OF CUSTOMS (NS-II)  
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA.  
TAL-URAN, DIST - RAIGAD, MAHARASHTRA - 400707.

F. No. \_\_\_\_\_

Date: \_\_\_\_\_

DIN No. \_\_\_\_\_

### DEFICIENCY MEMO

To, \_\_\_\_\_

M/s. \_\_\_\_\_

Subject: Drawback claim under section 74 of the Customs Act, 1962 against Shipping Bill No. \_\_\_\_\_  
dated \_\_\_\_\_ - Regarding.

With reference to your drawback claim under Section 74 of the Customs Act, 1962 against the above-mentioned Shipping Bill, you are hereby directed to submit the following (ticked) documents/information for processing of the claim:

1. Annexure-II
2. Calculation Sheet for the drawback claim.
3. Copy of Shipping Bill
4. Export Invoice & Packing List
5. Export Bill of Lading
6. Copy of Bill of Entry
7. Import Invoice
8. Import Packing List
9. Evidence of payment of duty at the time of import i.e. TR-6 Challan
10. Self-declaration for not claiming of IGST amount paid on re-exported goods, if exporter is claiming only (BCD+ SWS).
11. If the exporter is claiming IGST amount at the time of import then they have to provide the certificate duly signed by the Central/State/UT GST officer having jurisdiction over the exporter, that no credit of integrated tax compensation cess paid on imported goods has been availed or no refund of such credit or integrated tax paid on re-exported goods has been claimed.

12. Affidavit of stamp paper of Rs. 100 (notarized)
13. Permission from RBI for re-export of the goods, wherever necessary
14. Any other relevant document.

Your drawback claim is returned herewith and if the requirements specified in this deficiency memo are not complied with within thirty days, your claim shall be treated as not filed for the purpose of rule 5(1) as per the provisions of rule 5(4) (b) of the Re-export of Imported Goods (Drawback of Customs Duties) Rules, 2017.

Assistant/Deputy Commissioner of Customs  
Drawback Section  
Commissionerate