

OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT),
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA, DIST.

F.NO. S/12-GEN-594/2003-DBK(JCH) Date:12.01.2004

STANDING ORDER NO. 04/2004

Instances have come to my notice that drawback shipping bills have been processed for ZERO amount at the initial stage for one reason or the other without calling for documents or issuing deficiency memo or raising a query on the EDI system.

Technically speaking the initial drawback gets sanctioned, albeit at zero rate however this fact is normally not communicated to the exporters through bank statements because of the zero drawback amount. This leads to the situation where an exporter remains unaware of this drawback amount having been sanctioned. As and when the exporter gets to know the fact that his drawback claim has been sanctioned at zero rate more often than not there is a lot of delay for him to file a supplementary claim. As per drawback rules a supplementary claim-needs to be filed within a

This issue has been examined and it is being directed that such cases where drawback claim have been processed at zero rate suo moto by the department without issuing any deficiency memo/written communication to the party in all such cases the claims being filed afresh should not be considered as supplementary claim for the purpose of applying limitation of time. In all such cases no time limit should apply as they were received properly once. Accordingly all the earlier claims may be settled keeping in view the facts stated above. It is also being directed that such suomoto sanction of drawback at zero rate should not be resorted to in future without giving suitable query/deficiency memo and with out communicating to the party.

Sd/-(12.01.04)

(N.K. BHUJABAL)

COMMISSIONER OF CUSTOMS

JCH/EXPORT

Attested by

Asstt. Commissioner of Customs
Drawback Department
JNCH, NHAVA-SHEVA.

