OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT) JAWAHARLAL NEHRU CUSTOM HOUSE, TAL-URAN NHAVA-SHEVA, DIST. RAIGAD, MAHARASHTRA-400 707.



STANDING ORDER NO.57/2005

����������Sub: Eligibility of brand rate of duty drawback where



♦ ♦ ♦ ♦ ♦ ♦ ♦ ♦ ♦ ♦ ♦ ♦ ♦ ♦ ♦ Attention is invited of all staff concerned to Ministry ♦s Circular No.41/2005-Customs issued from F.No.609/17/2005-DBK dated 28th October,2005 relevant portion of which is reproduced below. ♦ ♦ ♦

additional Customs duty paid through debit under DEPB can be allowed as brand rate of duty drawback.

Board. Hitherto, the additional customs duty paid in cash only was adjusted as CENVAT credit or duty drawback while the same paid through debit under DEPB was not allowed as duty drawback. In the Foreign Trade Policy 2004-2009, which came into force w.e.f. 01.09.2004, it has been provide under paragraph 4.3.5 that the additional customs duty/excise duty paid in cash or through debit under DEPB shall be adjusted as CENVAT credit or Duty Drawback as per the rules framed by the Department of Revenue. Taking note of this change, it has been decided that the additional customs duty paid through debit under DEPB shall also be allowed as brand rate of duty drawback.

in Circular No.3/99-Cus dated 03.02.1999 stand modified.

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