��������� JAWAHARLAL NEHRU CUSTOM HOUSE, SHEVA, DIST.RAIGAD

F. No. S/12-Gen **②** 237/07 DBK (JCH)

ĐĐ

A **A * A **A *** A *** A

1. �����Parts of vegetable Oil Mill Machinery which are classifiable under RITC No.

- 2. ������Iron Powder which is classifiable under DBK S S. No. 7205 with a drawback rate of 2.2% of FOB with a Cap of Rs.380/-MT is mis-declared as � Other articles of Iron and Steel� under DBK S. S No. 7326009 with a drawback rate of 13% of FOB value with a Cap of Rs.15/-kg.� Such goods should be classified under CTH 7205 and are eligible for drawback accordingly.
- 4. ������Builder hardware made of Iron, Steel and Aluminum etc. which are classifiable under DBK S S No. 830202 with a drawback rate of 8.5% of FOB value with a Cap of Rs.9.40 /Kg. are mis-declared as other articles of Iron and Steel / Aluminum, etc. claiming higher amount of drawback. Builder hardware made of base metal / alloys other than the �Parts of general use� as mentioned in Note 2 to Section XV of Customs Tariff are classifiable under RITC No. 8302 and builder hardware made of Brass are classifiable under DBK S. S No. 830201 and that of other base metals such as Iron and Steel, aluminum, etc. are classifiable under DBK S. S. No. 830202.
- 5. �����Locks/Latches/Keys and other locking systems including parts thereof made of Iron and Steel and Aluminum are declared as other articles of Iron and

Steel/aluminum in order to claim higher amount of Drawback. Such goods are to be classified under DBK S. S. No. 830102, as others.

6. ����� Imitation Jewelery made of Iron which is classifiable under DBK S. S. No. 7117000099 with a drawback rate of Nil, are classified as other articles of Iron under DBK S. S No. 7326009 with a drawback rate of 13% of FOB with a Cap of Rs.15/-Kg.

- 2 -

- 7. ������Sign Plates, name plates, address plates, numbers/ numerals, letters/alphabets which are eligible for drawback under DBK Sub Sl. No.8310 are classified as brass builder hardware in case of Brass under DBK S S No. 830201 / other articles of Iron and Steel/aluminum in case of such goods are made of Steel /aluminum. Such goods are to be classified under DBK S.S No. 831001/831002 only.

under DBK S S No.741902, as other articles of brass in order to claim higher amount of drawback.

- 11. Weighing scales and weighing machine weights are classifiable under DBK SS No.8423. Such goods are classified under DBK SS No.761602 as other articles of aluminium and under DBK S S No.7326009 as other articles of Iron and Steel in order to claim higher amount of drawback.
- 12. Stoves, ranges, grates, barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances and parts thereof of Iron and Steel are classifiable under DBK S S No.7321 with a DBK rate of 12.5% of FOB value with a cap of Rs 8.30/kg. However, such goods are mis-declared as kitchen articles under DBK SS No.732304 claiming higher amount of drawback.
- 13. The concerned field staff entrusted with examination / assessment of Shipping Bill should ensure that the first four digit of the RITC No. has been aligned with the first four digit of the DBK Serial No. They should also ensure that the goods are classified properly before deciding upon applicable drawback Sub Sr. No.

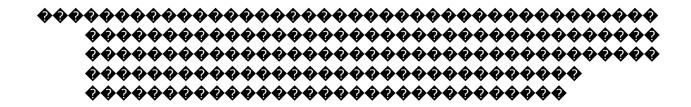
QOOD while processing drawback claim for the above mentioned goods, the drawback benefit is to be restricted to applicable rate and drawback cap. The base metal is defined in Note 2 to Section XV of the Customs Tariff and unless the context otherwise requires, any reference to base metal in the tariff Schedule includes its alloys as per Note 6 of the said Section. All the field formations entrusted with export examination / assessment should take due care while examining such goods so that undue drawback may not accrue to the exporter. During examination / assessment, the goods are to be classified first into various headings according to Section Notes and Chapter Notes of the Customs Tariff / ITC(HS) and thereafter DBK SS No.has to be determined. The concerned AC / DC while releasing drawback S/ Bills should ensure that the



goods are correctly declared as per ITC(HS). The AC /DC incharge of examination of export goods in various CFS sheds should ensure that such consignments are correctly declared for drawback purposes under appropriate DBK Serial No. These instructions should be implemented strictly.



Any difficulty may be brought to notice immediately.









Attested:

SHRI. G. T. SHINDE,

AC (DRAWBACK),

JNCH, NHAVA SHEVA.

CC:

- 1. All AC / DC (Exports).
- 2. All ADC / JC (Exports).
- 3. Notice Board.
- 4. EDI for uploading in website.
- 5. Office Copy.