

	<p>प्रधान आयुक्त का कार्यालय  <b>OFFICE OF THE PRINCIPAL COMMISSIONER,</b>  सीमा शुल्क सदन, मुन्द्रा <b>CUSTOMS HOUSE, MUNDRA</b>  पोर्ट यूजर बिल्डिंग, मुन्द्रा पोर्ट, मुन्द्रा (गुजरात) – 370421.  <b>Port User Building, Mundra Port, Mundra,(Gujarat)</b>  – 370421.  दूरभाष/Telephone: 02838-271423/271163</p>	 आज़ादी का अमृत महोत्सव
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DIN - 20240671MO0000005E1C

26-06-2024

**Public Notice No. 04/2024-25****Subject: Streamlining the procedure of processing of Drawback claims under section 74 of the Customs Act, 1962 — Regarding.**

Attention of all Exporters, Importers, Custom Brokers (CBs) and Members of Trade and all concerned is invited to the present procedure of filing and processing drawback claims under Section 74 of the Customs Act, 1962, including drawback claims for export of goods imported and cleared under RMS. As the Commissionerate is operational on e-office, the present procedure has been streamlined for prompt processing and decision making in the matter of drawback claims filed u/s 74 of the Customs Act, 1962.

2.1 The Rule 5 of the Re-export of Imported Goods (Drawback of Customs Duties) Rule, 1995 (as amended), prescribes the manner and time of claiming drawback on goods exported other than by post. Accordingly, the application for claim of drawback u/s 74 of the Customs Act, 1962 made by the exporters/CBs shall be accompanied by the following documents:-

1. Annexure-II
2. Signed copy of calculation sheet/drawback sheet-drawback claim
3. Self-attested copy of shipping bill
4. Self-attested export invoice & packing list
5. PMV declaration
6. System generated (PDF version) Out-of-Charge (OOC) of the Bill of Entry
7. Self-attested import invoice
8. Self-attested 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 paid 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 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. 500 (notarized), as annexed
13. Permission from RBI for re-export of the goods, wherever necessary
14. Any other relevant document, wherever necessary;

Documents mentioned at SI. No. 1 to 12 above are mandatory for all the cases. Documents mentioned at SI No. 13 & 14 are required only in specific cases.

2.2 The receiving staff in the Drawback Section shall initially receive and enter the main application in a separate register specifically maintained for claims under section 74 of Customs Act, 1962. The staff shall also mention Sr. No. of the register with Dated Receipt Stamp on the main application and give receiving on the photocopy of the application and thereafter forward the application electronically to the concerned Appraiser/Superintendent through e-office by assigning a file number.

2.3 The Drawback Section shall primarily scrutinize the application with respect to its completeness and availability of all the relevant documents as prescribed above. Applications which are incomplete or without any relevant documents, shall be dealt with as per the provisions of Rule 5(4) of the Re-export of Imported Goods (Drawback of Customs Duties) Rules, 1995 (as amended) and shall be returned to the applicant along with the Deficiency Memo (DM) within fifteen days. The format of the Deficiency Memo is prescribed in Annexure — A enclosed herewith. It is clarified that all application/claim papers, including documents submitted by the applicant, alongwith the DM shall be sent to the applicant.

2.4 If the application is complete in all respects or when the applicant complies with the DM within the prescribed time, an acknowledgement as prescribed in Annexure- B enclosed herewith, for the purpose of section 74A, shall be issued to the applicant.

2.5 In case the DM is not replied within 30 days, in addition to the 3 months prescribed under Rule 5(4) of the Re-export of Imported Goods (Drawback of Customs Duties) Rules, 1995 (as amended), the application shall be deemed to have been time barred. A suitable order shall be issued for rejection of application and an entry to that effect shall be made in the register also.

3.1 After registration, the application shall be scrutinized carefully in terms of the Re-export of Imported Goods (Drawback of Customs Duties) Rules, 1995 (as amended). In case when the re-exported goods were originally imported from this Custom House, the NOC from TRC Section, Customs House Mundra, shall be obtained. The TRC Section, Customs House Mundra, shall verify from the records maintained by them whether any confirmed demands are pending against the applicant/exporter and shall forward a suitable reply to the Drawback Section, within 02 working days.

3.2 In case when the goods were originally imported from a Custom House other than this Custom House, NOC will be obtained from the respective

Custom House to ensure that no refund has been claimed against the B/E and no audit objection / demands are pending against the Bill of Entry / exporter for recovery. In such cases, letters for NOC to sections concerned of the respective Custom House shall be put in a sealed cover and handed over to the exporter / CB, in case the exporter / CB so desires. In other cases, the present practice of sending the letters by post or through e-mail to the respective Custom House shall be followed.

4 The above procedure shall come into force with immediate effect and shall be strictly followed by the officers and staff concerned. Any difficulty noticed in the implementation of this Public Notice may be brought to the notice of the Deputy/Assistant Commissioner, Drawback, Customs House, Mundra.

Encl : As above

**Signed by K Engineer**

**Date: 26-06-2024 15:48:16**

Principal Commissioner  
Customs House, Mundra.

Copy for information to:

1. All the Concerned Officers
2. All the Trade Associations
3. EDI Section, CHM, with the request to upload the above Public Notice on official website.
4. Notice Board

**ANNEXURE- A**

**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS  
CUSTOMS HOUSE MUNDRA  
5B PORT USER BUILDING, MUNDRA PORT, MUNDRA, GUJARAT – 370421.**

F.No.

Date:

To,

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

\_\_\_\_\_

\_\_\_\_\_

Subject: Deficiency Memo in respect of Drawback Claim u/s 74 of the Customs Act, 1962 against Shipping Bill No. \_\_\_\_\_ dated \_\_\_\_\_.

With reference to the captioned Drawback Claim, you are hereby requested to submit the following (marked/ticked) documents for processing of the claim:

1. Annexure-II
2. Signed copy of calculation sheet/drawback sheet-drawback claim
3. Self-attested copy of shipping bill
4. Self-attested export invoice & packing list
5. PMV declaration
6. System generated (PDF version) Out-of-Charge (00C) of the Bill of Entry
7. Self-attested import invoice
8. Self-attested 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 paid 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 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. 500 (notarized)
13. Permission from RBI for re-export of the goods, wherever necessary
14. Any other relevant document, wherever necessary;

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, 1995 (as amended).

Asstt. /Dy. Commissioner of Customs  
Drawback Section  
Customs House, Mundra.

Encl: Your incomplete drawback claim submitted on \_\_\_\_\_

**ANNEXURE- B**

**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS  
CUSTOMS HOUSE MUNDRA  
5B PORT USER BUILDING, MUNDRA PORT, MUNDRA, GUJARAT – 370421.**

**ACKNOWLEDGMENT SLIP**

(to be issued when Drawback claim is complete in all respects)

Received a drawback claim under Section 74 of the Customs Act, 1962 from M/s.\_\_\_\_\_ against S/B No. \_\_\_\_\_ dated\_\_\_\_\_. The relevant details of the claim has been entered at SI No. \_\_\_\_\_ dated\_\_\_\_\_ of the Drawback Register and F.No. \_\_\_\_\_ has been assigned to the said claim. Please quote the above SI No. and F.No. in any future correspondence regarding the above Drawback claim.

Date of receipt:

Name and signature of the receiving staff in the Drawback Section:

Seal of the department:

**AFFIDAVIT**

I, \_\_\_\_\_ on behalf of M/s \_\_\_\_\_ address\_\_\_\_\_ do hereby solemnly declare and affirm to the best of my knowledge and belied as under:

I am the finance controller to declare on behalf of M/s\_\_\_\_\_, address \_\_\_\_\_ imported \_\_\_\_\_, from M/s \_\_\_\_\_ under Invoice No.\_\_\_\_\_ Dated\_\_\_\_\_ vide Bill of Entry No. \_\_\_\_\_ Dated\_\_\_\_\_.

1. The aforesaid imported goods were examined on their arrival at the Port of Import by concerned Customs Officers and were found to conform to their description regarding their description and quantity observed by them.
2. I have not disputed the classification and/or the rate of duty charged and have not paid the duty under protest
3. I have re-exported goods under Shipping Bill No.\_\_\_\_\_ Dated\_\_\_\_\_ and the same were examined and cleared by Customs Officers.
4. I have not received any drawback earlier and will not make any claim in future and I have not filed any refund claim on any account
5. I hereby state that I have not claimed and will not claim any rebate in respect of subject Import and export.

For M/s \_\_\_\_\_

DECLARATION

I do hereby declare and affirm that above depositions are correct to the best of my knowledge and that nothing has been concealed.

ATTESTED BY ME