

केंद्रीय उत्पाद तथा सीमा शुल्क आयुक्त का कार्यालय
एन-5, टाऊन सेंटर, सिडको, औरंगाबाद-431003

पब्लिक नोटिस नं. 01/2008

विषय : *Appropriate authority for sanction & disbursement
of drawback claims on supplies made by Domestic
Goods Area (DGA) units to units located in Special
Economic Zone (SEZ) - Ray.*

उपरोक्त विषय पर भारत सरकार, वित्त मंत्रालय, राजस्व विभाग नई दिल्ली द्वारा दिनांक 05-12-2007
की फा.सं.-602/212/2002/BEK dated 5-12-2007-----तहत जारी परिपत्र/ पत्र संख्या
431/2007-CUS----- की प्रतिलिपि सूचना मार्गदर्शन एवं कार्यवाही के लिये प्राप्त करें।

सभी संबंधित संगठनों से अनुरोध है कि वे परिपत्र / पत्र की जानकारी अपने सभी सदस्य, निर्माताओं और
व्यापारियों को दें।

आयुक्त - औरंगाबाद
आयुक्त

फा.सं. VIII (सीमा) 28/ टि.ए./ 2005
औरंगाबाद, दिनांक 19-02-2008

संलग्न :- यन्त्रोपारि।

प्रतिलिपि प्रेषित :- डाक सूची के अनुसार

सभी मंडल प्रभारी, सहायक/उप आयुक्त, तथा आय.सी.डी.
सभी अनुभाग प्रमुख (मुख्यालय)
मुख्य आयुक्त, केंद्रीय उत्पाद तथा सीमा शुल्क, नागपूर,
आयुक्त केंद्रीय उत्पाद तथा सीमा शुल्क (अपील)
अपर आयुक्त / संयुक्त आयुक्त, के.उ.तथा सी.शुल्क औरंगाबाद.

F.No.602/2/2002-DBK
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise and Customs)

New Delhi, the 5th December, 2007

To,

All Chief Commissioners of Customs.
All Chief Commissioners of Customs and Central Excise.
All Commissioners of Customs/Customs (Prev.)/Customs & Central Excise/Central Excise.
DG, CEIB, New Delhi.
DG, Central Excise Intelligence/DGRI/DG (Export Promotion) DGI/ DG, NACEN/DG (Systems & Data Management).
All Development Commissioners of SEZs,
Chief Departmental Representative, Customs, Excise & Service Tax
Appellate Tribunal, West Block-2, R.K. Puram, New Delhi.

Subject: Appropriate authority for sanction and disbursement of drawback claims on supplies made by Domestic Tariff Area (DTA) units to units located in Special Economic Zone (SEZ) - regarding.

I am directed to invite your attention to the above mentioned subject and to say that a doubt has been raised as to whether the jurisdictional Commissioners of Customs or Central Excise can sanction drawback claims against supplies made by DTA units to units in SEZ.

2. In this regard, it was clarified vide Board's Circular No.6/2005-Cus, dated 3.2.2005 that with operationalisation of the provisions of Chapter X-A of the Customs Act, 1962 w.e.f. 11.5.2004, drawback is to be granted for the supplies made from the DTA to the SEZ. The Dy./Asstt. Commissioner of Customs posted on deputation at the SEZ being the Dy./Asstt. Commissioner of Customs at the Customs Station of export shall be the authority for granting these drawback claims.

3. Chapter X A of the Customs Act, 1962 and the SEZ Rules, 2003 and SEZ Regulations 2003 issued thereunder have since been made inoperative and replaced by SEZ Act, 2005 which came into effect on 10.2.2006 and the SEZ Rules, 2006 notified by the Ministry of Commerce and Industry on 10.2.2006. Section 26(d) of the SEZ Act, 2005 provides that every Developer and entrepreneur shall be entitled to drawback on

goods brought from the DTA into an SEZ. Rule 24 of the SEZ Rules, 2006 provides that the triplicate copy of the assessed Bill of Export shall be treated as the drawback claim and processed in the Customs section of the Special Economic Zone and the Specified Officer shall be the disbursing authority for the said claims. Further, Rule 30(5) of SEZ Rules, 2006 provides that in case of procurement of goods from DTA where a Bill of Export has been filed under a claim of drawback the Unit or Developer shall claim the same from the Specified Officer and in the case the Unit or Developer does not intend to claim entitlement of drawback, a disclaimer to this effect shall be given to the DTA supplier for claiming such benefit. According to Rule 2(zd) of SEZ Rules, 2006, Specified Officer means Joint Commissioner/Deputy Commissioner/Assistant Commissioner of Customs posted in the SEZ.

4. In view of the above, it is clarified that wherever admissible, drawback claims in respect of supplies made by DTA units to units or Developers in SEZ are not to be processed or sanctioned by the Customs and Central Excise formations. The Specified Officer posted in an SEZ is the appropriate authority for granting drawback in respect of goods supplied from DTA units to Developers and units in SEZ except where the unit or Developer issues a disclaimer to the DTA supplier in which case the Commissionerate of Central Excise /Customs & Central Excise having jurisdiction over the DTA unit would sanction the drawback. The jurisdictional Commissioner of Customs in consultation with the Pay & Accounts Officer shall make arrangements for issue of authorization and drawback cheque books (wherever EDI facilities are not available for directly crediting the said amount to the Bank Accounts of the exporters) as clarified by the Board vide Circular No.6/2005-Cus, dated 3.2.2005.

5. As regards applications for fixation of brand rate of drawback the same may continue to be filed with the Commissioner of Central Excise or the Commissioner of Customs and Central Excise having jurisdiction over the manufacturing unit of the manufacturer or the supporting manufacturer, as the case may be. Copies of the brand rate fixation letters may be endorsed to the Development Commissioner and the Specified Officer of the SEZ.

6. Since drawback in respect of goods supplied by DTA units to Developers or units in SEZ can be claimed by either the SEZ unit or the Developer, as the case may be, or by the DTA supplier on the basis of the disclaimer issued by the SEZ unit or the Developer, necessary safeguard may be taken to ensure that drawback is not availed of twice on the same goods. It may be ensured that the disclaimer certificate issued by the SEZ unit or the Developer to the DTA supplier is supported by a certificate from the Specified Officer in the SEZ to the effect that drawback has not been claimed/availed of on the goods by the SEZ unit or the Developer, as the case may be.

7. A suitable Public Notice for information of the trade and Standing Order for guidance of the staff may be issued. Difficulties faced, if any, in implementation of this Circular may be brought to the notice of the Board.

Receipt of this Circular may kindly be acknowledged.

Yours faithfully,

(P.K. MOHANTY)
JOINT SECRETARY (DRAWBACK)