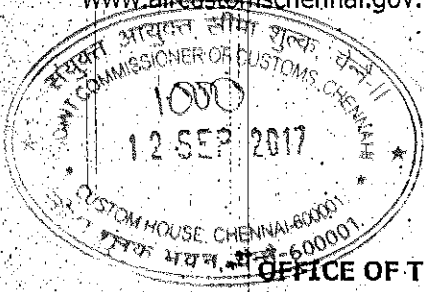


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भारत सरकार
GOVERNMENT OF INDIA
वित्त मंत्रालय, राजस्व विभाग

MINISTRY OF FINANCE, DEPARTMENT OF REVENUE

प्रधान आयुक्त सीमा शुल्क का कार्यालय (एयर कार्गो),

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (AIR CARGO),

न्यू कस्टम हाउस, मीनम्बाकम, चेन्नै - 600 027

NEW CUSTOM HOUSE, MEENAMBAKKAM, CHENNAI - 600 027

F.No. S. Misc.286/2017-DBK

DATED: 07.09.2017

PUBLIC NOTICE NO. 17 / 2017

Sub : Implementation of GST in Customs - Changes in Shipping Bill Declaration - Reg.

The Ministry vide Notification No. 131/2016-Cus (N.T.) dated 31.10.2016 as amended by Notification No.59/2017-Cus(N.T.) dated 29.06.2017 has prescribed the procedure for processing drawback claims vide Board's Circular No.32/2017 dated 27.07.2017.

2. The Government has amended Note and Condition 12A of Notification 131/2016-Cus (N.T.) dated 31.10.2016 by Notification 73/2017-Cus (N.T.) dated 26.07.2017 and dispensed with the requirement of the certificate from GST officer to claim higher rate of drawback. To facilitate exports, the higher rate of drawback can be claimed on the basis of self-declaration to be provided by exporter in terms of revised Note and Condition 12A of Notification 131/2016-Cus (N.T.) dated 31.10.2016 by Notification 73/2017-Cus (N.T.) dated 26.07.2017.

3. Since Note and Condition of Notification No.131/2016-Cus (N.T.) dated 31.10.2016 (as amended) are integral part of the rates of drawback given under the Schedule to said Notification, accordingly in terms of the Section 75(3) of the Customs Act, 1962 and Rule 5(2) of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, it may be noted that the changes made in Note and Condition 12A shall be applicable w.e.f 01.07.2017 itself. Thus, exports which have been made from 01.07.2017 onwards shall be governed by the revised Note and Condition 12A. For all exports made w.e.f 01.07.2017 for which higher rate of drawback is claimed, exporter has to submit the self-declaration in the format attached. This format is also being suitably included in the EDI Shipping Bill. In respect of exports that have already been made, exporters may submit a single declaration regarding the export products covered in past shipping bills for which let export order has been given from 01.07.2017 onwards. This shall be irrespective of any certificate or declaration, if any, given earlier.

4. In respect of the cases where export goods had been cleared from factory, warehouse, etc. prior to 01.07.2017 but let export order has not been issued before 01.07.2017. Such goods are not supplies under GST and accordingly, said Note and Condition 12A is not applicable. For such goods, the declaration from exporter or certificate from the then Central Excise officer as applicable in terms of Note and Condition 12 of said Notification No.131/2016-Customs (N.T.) shall continue.

5. Difficulty, if any may also be brought to the notice of Deputy/Assistant Commissioner (Drawback). The earlier Public Notices issued in this regard stands amended to the above extent. Action to be taken in terms of decisions taken in this Public Notice should be considered as standing order for the purpose of officers and staff.

(K. RAGHUN. CHARY) 7-9-17

PRINCIPAL COMMISSIONER OF CUSTOMS

(Authority : CBEC Circular No.32/2017-Customs dated 27.07.2017 in F.No.609/64/2017-DBK)

Copy to :

1. The Chief Commissioner of Customs, Custom House, Chennai-1.
2. All Principal Commissioners / Commissioners of Customs, Chennai.
3. Additional / Joint Commissioners of Customs, Chennai
4. Deputy / Assistant Commissioners of Customs, Chennai.
5. Notice Board / Website.