



भारत सरकार  
 GOVERNMENT OF INDIA  
 वित्त मंत्रालय, राजस्व विभाग,  
 MINISTRY OF FINANCE, DEPARTMENT OF REVENUE  
 मुख्य आयुक्त सीमा शुल्क का कार्यालय  
 OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS  
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F.No. CVIII/11/154/2017/CCO (Appg-Tech)

Date-21.12.2017

TRADE NOTICE No. 12/2017Subject: Refund/Claim of countervailing duty as Duty Drawback.

Attention is invited to the Circular Nos. 106/95-Cus dated 11.10.1995 and 23/2015- Cus dated 29.9.2015 regarding refund/claim of Anti-Dumping Duty and Safeguard Duties as Duty Drawback respectively.

2. With respect to Countervailing Duties which are leviable under section 9 of the Customs Tariff Act, the Board clarifies that these are rebatable as Drawback in terms of Section 75 of the Customs Act. Since Countervailing Duties are not taken into consideration while fixing All Industry Rates of Duty Drawback, the Drawback of such Countervailing Duties can be claimed under an application for Brand Rate under the Rule 6 or Rule 7 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 and/or the Customs and Central Excise Duties Drawback Rules, 2017, as the case may be. This would necessarily mean that drawback shall be admissible only where the inputs that suffered Countervailing Duties were actually used in the goods exported as confirmed by the verification conducted for fixation of Brand Rate.

3. Where imported goods subject to Countervailing Duties are exported out of the country as such, then the Drawback payable under Section 74 of the Customs Act, 1962 would also include the incidence of Countervailing Duties as part of total duties paid, subject to fulfilment of other conditions.

4. All the stakeholders and officers of Customs are requested to ensure smooth implementation of the above guidelines. Difficulty faced, if any, may be brought to the notice of the Office of Chief Commissioner of Customs, Chennai Customs Zone at the earliest.

This issues with the approval of the Chief Commissioner of Customs, Chennai Customs Zone.

Yours faithfully,

  
 BIDHAN CHANDRA  
 Additional Commissioner of Customs (CCO)

[Authority: Circular No. 49/2017-Cus dated 12<sup>th</sup> December, 2017 issued in F.No.609/97/2017-DBK]

Copy to:

1. The Principal Commissioners of Customs, Chennai- I, III, VII Commissionerates
2. The Commissioners of Customs, Chennai- II, IV, V, VI, VIII Commissionerates
3. The Secretary, Chennai Custom House Agents' Association (for circulation among trade bodies).
4. EDI Section (for posting on website).