



वित्त मंत्रालय / Ministry of Finance

राजस्व विभाग / Department of Revenue

सीमा शुल्क आयुक्त कार्यालय / Office of the Commissioner of Customs

कस्टम हाउस नयी हारबर एस्टेट / Custom House, New Harbour Estate

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C. No. VIII/48/453/2014 - Cus Pol.

Dated:18.11.2015

PUBLIC NOTICE NO. 33/2015

Subject: Refund/Claim of Safeguard Duties as Duty Drawback

It is hereby informed that the Safeguard Duties which are leviable under Section 88 or Section 8C of the Customs Tariff Act, 1975 read with Section 12 of the Customs Act, are rebatable as Drawback in terms of Section 75 of the Customs Act, 1962.

2. Consequently, it is clarified that the Safeguard Duties which are not taken into consideration while fixing All Industry Rates of drawback, can be claimed under an application for Brand Rate under Rule 6 or Rule 7 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995. However, the drawback shall be admissible only where the inputs which suffered Safeguard Duties were actually used in the goods exported as confirmed by the verification conducted for fixation of Brand rate.

3. Further, it is also clarified that Imported goods which were subjected to Safeguard Duties are exported as such the Drawback payable under Section 74 of the Customs Act, 1962 would also include the incidence of such Safeguard Duties as part of total duties paid, subject to fulfilment of other conditions.

(Authority: Circular No.23/2015-Cus. Dated 29.09.2015)

के.सी.जोनी / (K.E. JOHNY)

आयुक्त / COMMISSIONER

To

As per Mailing List I, II and III.

Notice Board

EDI Section, Custom House, Tuticorin for uploading in the website

Copy submitted to: The Chief Commissioner of Customs (Proventive), Trichy