



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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PUBLIC NOTICE NO. 51 /2016

Subject: -Further rationalization of revised simplified procedure for fixation of brand rates- reg.

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Attention of all Exporters /Importers/Custom Brokers/ Clearing Agents / Steamer Agents/Shipping agents/Trade and Industry and Public is invited to the Board's Circular No. 54/2016- Customs dated 22.11.2016 on the above cited subject.

2. It has been brought to notice of Board that the requirement of original duty paying documents furnished with reference to the claim of drawback being endorsed (defaced) by the verifying officer with the extent of utilization for the brand rate application is a cause of delay in disposal of applications as it is a tedious and time consuming activity in which officers replicate the efforts of the applicant and many times involves voluminous documentation being produced by applicant at the government office. The Board examined the matter in consultation with a few field formations.

3. Keeping in view that the use of DBK Statements II and III certified by Independent Chartered Accountant/Cost Accountant is already in vogue in the revised simplified brand rate scheme (available to 5 categories of exporters in terms of Member (Customs) D.O. letter No. 609/110/2005 - DBK dated 26.08.2005), the Board has decided to further rationalize the revised simplified procedure as follows-

(a) The working sheet (submitted by applicant with brand rate fixation claim) showing the drawback amount, each document wise, in support of claim, shall bear-

(i) a declaration signed by applicant "It is declared that the details in this working sheet are correct and original duty paid documents shown herein have been endorsed/defaced to the extent of utilization under this brand rate fixation claim", and

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- (ii) a certificate from an independent Cost Accountant/Chartered Accountant " It is verified that the details in this working sheet are correct and that the original duty paid documents shown herein have been endorsed/defaced to the extent of utilization under this brand rate fixation claim by the applicant"; and
- (b) Applicant shall file self-attested copies of the duty paid documents (like bills of entry, invoice etc.) carrying their self-endorsement/defacement to the extent of utilization under the brand rate fixation claim.

4. Based on the above,-

- (I) In future applications made under the revised simplified brand rate scheme the requirement of submitting original duty paying documents for endorsing/defacement by verifying officer during post-facto checking stage shall be dispensed except to the extent of random cross-verification of not more than 5 per cent originals of the self-attested copies of the total duty paid documents. The random selection shall be based on dynamic and relevant risk parameters as indicated by the Commissioner;
- (II) with respect to existing applications under the revised simplified brand rate scheme where brand rate letter is not yet issued or where it has been issued but post-facto verification is pending, the applicant may choose either to-
- (a) continue with the extant procedures; or
- (b) have the requirement of submitting original duty paying documents dispensed (subject to random cross-verification of originals) provided they self-endorse/deface the duty paid documents to the extent of utilization under the brand rate fixation and resubmit the working sheet with the above cited declaration and certificate.

5. Difficulty faced in this regard, if any, may be brought to the notice of this office.


अशोक / ASHOK

आयुक्त / COMMISSIONER

C.No.VIII/48/06/2016-Cus.Pol.
Customs Policy Section,
Custom House, Tuticorin.
Date: 29.11.2016

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 (Preventive), Trichy.