



GOVERNMENT OF INDIA
MINISTRY OF FINANCE : DEPARTMENT OF REVENUE
OFFICE OF THE COMMISSIONER OF CUSTOMS
CUSTOM HOUSE : NEW HARBOUR ESTATE : TUTICORIN
Phone : 0461 -2352649, 2352964, Fax : 0461 - 2352019

Public Notice No: 25/2009

The following Circular issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs is enclosed herewith for guidance of the Officers / Exporters / Clearing Agents and Trading Public.

Sl.No.	Reference No. & Date	Subject
01	Circular No.33/2009-Cus. Dated.27.11.2009. F.No.609/67/2009-DBK	Introduction of new entries in the Drawback Schedule and clarification on certain issues – reg.

Dated: 22.12.2009
Custom House, Turicorin

S. Gabriel Pandian
22/12/2009

(S.GABRIEL PANDIAN)
DEPUTY COMMISSIONER

(Issued from file C.No.VIII/48/11/2008-Cus.Pol.)

To

As per Mailing List I & II

Copy to Chief Commissioner of Customs (Preventive), Chennai.
For kind information.

DESPATCHED
DATE: 22/12/09

CIRCULAR NO.33/2009-CUSTOMS

F.NO.609/67/2009-DBK
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF EXCISE & CUSTOMS

New Delhi, the 27th of November, 2009

To

All Chief Commissioners of Customs
All Chief Commissioners of Customs & Central Excise/Central Excise
All Director Generals under CBEC/ DG, CEIB/ CDR, CESTAT
All Commissioners of Customs, Customs (Preventive)
All Commissioners of Customs & Central Excise/Central Excise

Sir/Madam,

Subject: Introduction of new entries in the Drawback Schedule and clarification on certain issues-reg.

The Ministry has issued notification No. 175/2009 Customs (NT) dated 27th November, 2009 introducing the following new entries in the present Drawback Schedule:-

- a) Gold and silver jewellery (711301 & 711302);
- b) Rounder's bat, wooden (sports goods) (95069963);
- c) Bells, gongs, statuettes, ornaments, picture frames etc of Aluminium and Iron & steel (830603 & 830604);
- d) Leather Safety Footwear with protective metal toe (640311);
- e) Jars, perfume bottles, candle plate/ coasters, votive, lotion bottle/soap dish, ornamental spheres/ stars/ bells made of glass (70139991);
- f) Lanterns/ lamps predominantly of glass (940506).

2. The notification is available at CBEC website www.cbec.gov.in and may please be perused for details. The drawback rates and caps on other items remain unchanged. Thus, the drawback schedule which was announced vide notification NO. 103/2008-Cus (NT) dated 29th August, 2008 as amended shall continue to be in operation until a revised schedule is notified.

3. The drawback rates provided for gold & silver jewellery will only be applicable for exports made through the ports /custom houses as specified in para 4A.12 of the Hand Book of Procedures (vol.1), 2004-2009 after examination by the jewellery expert appraisers/superintendents to ascertain the quality of gold/silver and the quantum of gold/silver in the exported items. It may be noted that the drawback rate provided for gold & silver jewellery is a specific rate in terms of rupees per unit weight of net content of gold/silver in the jewellery. The drawback rates for gold & silver jewellery are equal to the prevalent import duty on gold/silver.

4. The drawback rates provided for gold & silver jewellery and parts thereof shall not be applicable to goods manufactured or exported in discharge of export obligation against any scheme of the relevant Export and Import Policy or the Foreign Trade Policy of the Government of India which provides for duty free import/replenishment/procurement from local sources of gold/silver.

5. It is requested that the export of gold and silver jewellery and parts thereof, which are high value items and for which a drawback entry is being introduced for the first time, may be closely monitored. A monthly report indicating the quantum of such exports and drawback

