

F. No. 605/13/2023-DBK
Government of India
Ministry of Finance,
Department of Revenue,
Central Board of Indirect Taxes & Customs
Drawback Division

New Delhi, dated 7th May, 2024

To,
All Principal Chief Commissioners / Principal Directors General,
All Chief Commissioners / Directors General,
CBIC

Madam/Sir,

Subject: Amendments to the All Industry Rates of Duty Drawback effective from 03.05.2024.

Government has made certain amendments in the All Industry Rates (AIRs) of Duty Drawback published vide notification No. 77/2023-Customs (N.T.) dated 20.10.2023, vide Notification No. 33/2024-Customs (N.T.) dated 30.04.2024. These changes are effective from 03.05.2024. The notification may be downloaded from www.cbic.gov.in and perused.

2. The changes made are briefly summed up as follows:

- (a) Representation from trade were received for the clarification for unit of “counts” mentioned in Chapter 52 in respect of cotton yarn. In this context, a new Para (13A) is inserted in the Notes and conditions of the notification No. 77/2023-Customs (N.T.) dated 20.10.2023 clarifying that the term “counts” used in Chapter 52 shall mean “counts in New English (Ne)”. It is also clarified that since the inception of the drawback schedules, the unit of counts was taken in “New English (Ne)”, hence in the all schedules of drawback notifications issued earlier, the counts were meant to be counts in New English (Ne) only.
- (b) AIRs/caps of Duty Drawback have been enhanced for the following items:
- (i) certain marine products covered under Chapters 3 and 16;
 - (ii) certain goods bags, hand bags, trunks, suit-cases and others, under Chapters 42;
 - (iii) articles of bed linen, table linen, toilet linen and kitchen linen under Chapter 63;
 - (iv) radar apparatus, radio navigational aid apparatus and radio remote control apparatus and others under Chapter 85 and
 - (v) unmanned aircraft under Chapter 88.

(c) Cap of Duty Drawback have been rationalized for “Golf Gloves made of leather in combination with textile materials” under TI 420304.

(d) Certain new tariff items have been created to allow better differentiation of export product viz. “Breaded shrimp/prawn” (TI 16050101), “Breaded Squids” (TI 16050501), “Sports gloves, other than Golf gloves, made of leather” (TI 420311) and “Sports gloves, other than Golf gloves, made of leather in combination with textile materials” (TI 420312).


(e) Descriptions of TIs 420303 and 420304 pertaining to Golf Gloves have been changed as “Golf Gloves made of leather” & “Golf Gloves made of leather in combination with textile materials” respectively. Unit for the both TIs have also been changed to “piece”.

(f) To promote export of goods of defense sector, AIRs of duty drawback have been provided to the specified products of defense sector by creating new TIs in Chapter 72,75,81,87,88 and 93.

3. Suitable Public Notice/Standing Order should be issued for guidance of the trade/field formations. Difficulties faced, if any, in implementation of the changes may be brought to the notice of the Board.

Hindi version follows.

Yours faithfully,


07.05.2024

(Mahendra Singh Gurjar)
OSD (Drawback Division)
Tel: 23341480