



OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST AND CENTRAL EXCISE,
CHENNAI NORTH COMMISSIONERATE
26/1, MAHATMA GANDHI ROAD, CHENNAI- 600 034

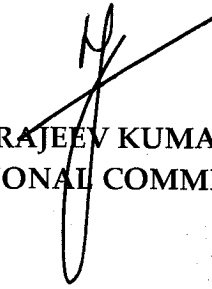
PUBLIC NOTICE NO.03/2017

Dated: /07/2017

Sub: Issues related to Duty drawback for supplies made by DTA units to Special Economic Zones in the GST scenario – Reg.

1. Attention of public is invited to Board's Circular No. 24/2017-Customs dated 30/6/2017 in file F.No.609/46/2017-DBK, wherein the Board issued guidelines related to Duty drawback for supplies made by DTA units to Special Economic Zones in the GST scenario. Copy of the circular is communicated for information and necessary action.
2. Contents of this circular may be brought to the notice of all concerned.

(Issued in File C.No. VIII/48/001/2017- GST. Cus. Pol.)


(RAJEEV KUMAR)
ADDITIONAL COMMISSIONER

To

As per Mailing List.
Members of the Public and Department
Superintendent, Computer Section - For uploading on the website

Circular No. 24/2017 -Customs

F. No. 609/46/2017-DBK

Government of India Ministry of Finance, Department of Revenue
Central Board of Excise & Customs

New Delhi, dated 30th June, 2017

To,
Principal Chief Commissioners / Principal Directors General,
Chief Commissioners / Directors General,
Principal Commissioners / Commissioners,
All under CBEC
Madam/Sir,

Subject: Duty Drawback for supplies made by DTA units to Special Economic Zones in the GST scenario – Reg.

Attention is invited to Board's Circular No. 43/2007-Customs dated 5.12.2007 and Circular No. 39/2010-Customs dated 15.10.2010 which inter alia prescribe that in respect of drawback claims by a DTA supplier for supplies made to SEZ Unit or developer, when accompanied by a disclaimer, the drawback shall be disbursed by the Central Excise Commissionerate having jurisdiction over the manufacturing unit of the DTA supplier.

2. In view of implementation of GST, Board has decided to re-organise the Customs functions hitherto handled by Central Excise formations. In this context, it has been decided that in respect of supplies made by DTA unit to SEZ Unit or developer and where the SEZ Unit or developer issues a disclaimer to the DTA supplier and drawback is claimed by the DTA supplier, the drawback shall be processed and paid by the office of Principal Commissioner or Commissioner of Customs/ Customs (Preventive) in whose jurisdiction the DTA Unit falls. Further, the fixation of Brand rate in case of supplies from DTA to SEZ Unit or developer, if required, shall also be done by the office of said Principal Commissioner/ Commissioner. This shall apply to all fresh applications/ claims filed from 1.7.2017 onwards.

3. The applications/ claims which have already been filed up to 30.6.2017 and are pending with jurisdictional Central Excise formations shall be transferred to the Principal Commissioner/ Commissioner of Customs/ Customs (Preventive) having jurisdiction over the DTA supplier. For smooth transition of above cited work to Customs formations, it is essential that transfer of documents is undertaken carefully and in close coordination with Customs authorities concerned without disruption, delay etc.

4. The extant instructions regarding processing etc. of drawback claims of DTA suppliers for supplies made to SEZ Unit or developer remain unchanged except to

the extent stated above. It may be noted that Central Excise officers have been designated as officers of Customs under the Customs Act, 1962. Accordingly, till the time jurisdictional Commissionerates of Customs, which will replace Central Excise Commissionerates hitherto performing Customs functions, are notified and become functional, the jurisdictional Central Excise Commissionerates shall continue to discharge Customs functions as required under the Drawback Rules, 1995.

5. Suitable Public Notice for information of the trade and Standing Order for guidance of the staff may kindly be issued. Difficulties faced, if any, in implementation of this Circular may be brought to the notice of the Board.

Yours faithfully,

-Sd-

(Nitish K. Sinha)

Joint Secretary to the Government of India