

**Statutory Provisions****Re-export of Imported Goods (Drawback of Customs Duties) Rules, 1995****5. Manner and time of claiming drawback on goods exported other than by post. -**

(1) A claim for drawback under these rules shall be filed in the form at Annexure II See Customs Series Form No. 109 in Part 5 within three months from the date on which an order permitting clearance and loading of goods for exportation under Sec. 51 is made by proper officer of customs :

<sup>1</sup>[Provided that-

(i) the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, may extend the aforesaid period of three months by a period of three months and that the <sup>2</sup>[Principal Commissioner of Customs or Commissioner of Customs, as the case may be], <sup>3</sup>[\*\*\*] may further extend the period by a period of six months;

(ii) the Assistant Commissioner of Customs or Deputy Commissioner of Customs or <sup>2</sup>[Principal Commissioner of Customs or Commissioner of Customs, as the case may be], <sup>3</sup>[\*\*\*] may, on an application and after making such enquiry as he thinks fit, grant extension or refuse to grant extension after recording in writing the reasons for such refusal;

(iii) an application fee equivalent to 1% of the FOB value of exports or ₹ 1000/- whichever is less, shall be payable for applying for grant of extension by the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be and an application fee of 2% of the FOB value or ₹ 2000/- whichever is less, shall be payable for applying for grant of extension by the <sup>2</sup>[Principal Commissioner of Customs or Commissioner of Customs, as the case may be] <sup>3</sup>[\*\*\*] ]

(2) The claim shall be filed alongwith the following documents, namely :-

(a) Triplicate copy of the Shipping Bill bearing examination report recorded by the proper officer of the customs at the time of export.

(b) Copy of Bill of Entry or any other prescribed document against which goods were cleared on importation.

(c) Import invoice.

(d) Evidence of payment of duty paid at the time of importation of the goods.

(e) Permission from Reserve Bank of India for re-export of goods, wherever necessary.

(f) Export invoice and packing list.

(g) Copy of Bill of lading or Airway bill.

(h) Any other documents as may be specified in the deficiency memo.

(3) The date of filing of the claim for the purpose of section 75A shall be the date of affixing the Dated Receipt Stamp on the claims which are complete in all respects, and for which an acknowledgement shall be issued in such form as may be prescribed by the <sup>2</sup>[Principal Commissioner of Customs or Commissioner of Customs, as the case may be].

(4) (a) Any claim which is incomplete in any material particulars or is without the documents specified in sub-rule (2) shall not be accepted for the purpose of section 75A and such claim shall be returned to the claimant with the deficiency memo in the form prescribed by the <sup>2</sup>[Principal Commissioner of Customs or Commissioner of Customs, as the case may be] within fifteen days of submission and shall be deemed not to have been filed;

(b) Where exporter complies with requirements specified in deficiency memo within thirty days from the date of receipt of deficiency memo, the same will be treated as a claim filed under sub-rule (1).

(5) Where any order for payment of drawback is made by the Commissioner (Appeals), Central Government or any Court against an order of the proper officer of customs, the manufacturer exporter may file a claim in the manner prescribed in this rule within three months from the date of receipt of the order so passed by the Commissioner (Appeals), Central Government or the Court, as the case may be.

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**Notes: -**

1. Substituted vide notification no. 48/2010 Cus(NT) dated 17/6/2010, before it was read as, "Provided that the Assistant Commissioner of Customs or Deputy Commissioner of Customs may, if he is satisfied that the exporter was prevented by sufficient cause to file his claim within the aforesaid period of three months, allow the exporter to file his claim within a further period of three months."
2. Substituted vide Not. 56/2014 - Dated 6-8-2014
3. Omitted vide Not no. 57/2017 Cus(NT) dated 29-6-2017, before it was read as, "or <sup>2</sup>[Principal Commissioner or Commissioner as the case may be] of Customs and Central Excise, as the case may be"