



GOVERNMENT OF INDIA  
OFFICE OF THE COMMISSIONER OF CUSTOMS (PREVENTIVE.), WEST BENGAL, KOLKATA  
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F. NO. VIII(48)24/PN/ CUS/P/WB/Tech/2015

Dated 19.02.2015

**STANDING ORDER NO: 05/2015**

**Sub: Amendments to certain All Industry Rates of Duty Drawback -reg.**

A copy of Circular No. 06/2015-Customs dated 11<sup>th</sup> February 2015 issued vide F. No. 609/118/2014-DBK by Central Board of Excise & Customs, Department of Revenue, Ministry of Finance, Government of India on the above subject is enclosed herewith for information, guidance and necessary action.

The same is brought to the notice of all the officers of field formations for information, guidance and strict compliance. Difficulties, if any, in compliance of the instructions contained in the above said letter may be brought to the notice of this office immediately.

*Nirmal Kumar Soren*  
18/2/15

( Dr. Nirmal Kumar Soren )  
Commissioner of Customs (Prev)  
CC(P), West Bengal, Kolkata

F.No. 609/118/2014-DBK  
Government of India  
Ministry of Finance, Department of Revenue  
Central Board of Excise & Customs

New Delhi, dated 11<sup>th</sup> February, 2015

To  
All Chief Commissioners of Customs / Customs (Preventive).  
All Chief Commissioners of Customs & Central Excise / Central Excise / Authorized Representative.  
All Director Generals under CBEC.  
All Commissioners of Customs / Customs (Preventive).  
All Commissioners of Customs & Central Excise / Central Excise / Authorized Representative.

**Subject: Amendments to certain All Industry Rates of Duty Drawback - Reg.**

Sir/ Madam,

The Government considered representations and feedback related to the All Industry Rates (AIR) of Duty Drawback that were made effective from 22.11.2014 and has notified certain amendments effective from 13.02.2015 vide Notification Nos. 20/2015-Customs (N.T.) and 21/2015-Customs (N.T.), both dated 10.02.2015. These can be downloaded from [www.cbec.gov.in](http://www.cbec.gov.in) and perused. The changes made, inter-alia, include -

- a) separate entries for (i) protective industrial wear including industrial boiler suits under tariff items 61140407 and 62110408 (ii) leather gaiters or chaps and synthetic gaiters or chaps under tariff items 640618 and 640619, respectively (iii) PCB drills made from solid tungsten carbide blanks or rods under tariff item 820701 (iv) cutlery etc. of stainless steel having nickel content of 8% or more under tariff items 821402 and 821502 (v) rubber bladders, shoulder or shin guards and rounders bat of wood under tariff items 950612, 950613 and 950614, respectively;
  - b) change in drawback rate and cap applicable to tariff item no 420199; provision of composite rates of drawback for tariff item nos. 7308 and 8433;
  - c) changes in drawback caps for tariff item nos. 42020301, 42020401, 420301, 420599, 430301, 482306, 570204, 570301, 570304, 570501, 570503, 732301, 732302, 821401, 821501 and 950610;
  - d) prescribing 1% (all Customs) rate to optical fibre cable of tariff item no. 900101;
  - e) enabling drawback under brand rate route on export of rice.
2. Public Notice and Standing Order may be issued for guidance of the trade and officers/staff. Difficulties faced, if any, in implementation of the changes may be brought to the notice of the Board.

Yours faithfully,

(Rajiv Shankar)  
OSD (Drawback)

F. No: VIII(48)24/PN/CUS/P/WB/Tech/2015/

2702-11P

Dated. 23/02/15

**Copy forwarded for information and necessary action to :**

1. The Chief Commissioner of Customs, Customs House, Kolkata.
2. The Joint Commissioner of Customs, CC(P), WB, Kolkata,
3. The Deputy Commissioner of Customs, (Drawback) CC(P), WB, Kol,
4. The Deputy Commissioner of Customs, Barasat Customs Division,
5. The Assistant Commissioner of Customs, Petrapole LCS(Exp/Imp),
6. The Assistant Commissioner of Customs, Ghojadanga LCS,
7. The Assistant Commissioner of Customs, Malda Customs Division,
8. The Assistant Commissioner of Customs, Krishnagar Customs Division,
9. The PS to CC(P), WB, Kolkata,
10. Notice Board.

*Shekhar*  
19/02/15  
( Shekhar Kumar )

Assistant Commissioner of Customs (Tech.)  
CC(P), West Bengal, Kolkata