

GOODS & SERVICES TAX / IDT UPDATE – 62

Duty Drawback rates notified

The Central Government vide *Notification no. 95/2018 Customs (N.T) dated 6th December, 2018* has notified the rates of drawback for the tariff item corresponding to the export goods as if it were a claim for duty drawback filed with reference to such rate and cap. The duty drawback rates schedule is subject to some Notes and conditions few of which are described below:

- The general rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 shall, *mutatis mutandis*, apply for classifying the export goods listed in the drawback rates Schedule.
- Drawback at the rates specified in the said Schedule shall be applicable only if the procedural requirements for claiming drawback as specified in rule 12, 13 and 14 of the said rules, unless otherwise relaxed by the competent authority, are satisfied.
- Whenever a composite article is exported for which any specific rate has not been provided in the said Schedule, the rates of drawback applicable to various constituent materials can be extended to the composite article according to net content of such materials on the basis of a self-declaration to be furnished by the exporter to this effect and in case of doubt or where there is any information contrary to the declarations, the proper officer of customs shall cause a verification of such declarations.

This notification shall come into force on the 19th day of December, 2018.

Drawback rates are available at <http://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2018/cs-nt2018/csnt952018.pdf;jsessionid=B69CDD0F19CCD644D1B2C699EFF3E2E8>.

[Notification no. 95/2018 Customs (N.T) dated 6th December, 2018]

Comments: Care should be taken to review the rates of drawback and the notes that are now made applicable in a very granular manner to look for any deviations from well established practices in the past. It appears that reference to these notes made in such a cautious manner may be an attempt at unsettling past practices. Also the legality of 'notes and conditions' is to be evaluated as this is out of the ordinary for Government to be applying conditions to drawback rates outside of the Rules.

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