सीमाशुल्क आयुक्त (निर्यात) का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)
एयर कार्गो संकुल सहार
SAHAR, ANDHERI (EAST), MUMBAI – 400 099
ई मेल:- **accdbk-xos@gov.in**

DIN : 20240977000000088208C
F. No: CUS/DBK/MISC/356/2022 **Date: 21-09-2024**

PUBLIC NOTICE No. 76/2024

The data retrieved in early 2023 from ICES 1.5 reveal that export proceeds have not been realized in case of shipping bills whose details are attached in excel form with this public notice. All the exporters, CHAs and the trade are requested to take appropriate action to get the export proceeds. As per Rule 18, Sub-Rule (1) & (2) of Customs, Central Excise Duties and Service Tax Drawback Rules, 2017 read with Section 75A (2) of the Customs Act, 1962, the Exporter is required to remit the said drawback amount along with applicable interest. These relevant provisions are reproduced below for ease of reference.

Section 75A (2) of Customs Act, 1962

"Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the rules made thereunder, the claimant shall, within a period of two months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28AB and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback."

RULE 18. Recovery of amount of Drawback where export proceeds not realised. –

(1) Where an amount of drawback has been paid to an exporter or a person authorised by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such export goods have not been realised by or on behalf of the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-rule (5), be recovered in the manner specified below:

Provided that the time-limit referred to in this sub-rule shall not be applicable to the goods exported from the Domestic Tariff Area to a special economic zone.

(2) If the exporter fails to produce evidence in respect of realisation of export proceeds within the period allowed under the Foreign Exchange Management Act, 1999, or any extension of the said period by the Reserve Bank of India, the Assistant Commissioner of Customs or the Deputy Commissioner of Customs, as the case may be, shall cause notice to be issued to the exporter for production of evidence of realisation of export proceeds within a period of thirty days from the date of receipt of such notice and where the exporter does not produce such evidence within the said period of thirty days, the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, shall pass an order to recover the amount of drawback paid to the claimant and the exporter shall repay the amount so demanded within thirty

days of the receipt of the said order :

Provided that where a part of the sale proceeds has been realised, the amount of drawback to be recovered shall be the amount equal to that portion of the amount of drawback paid which bears the same proportion as the portion of the sale proceeds not realised bears to the total amount of sale proceeds.

2) In case the export proceeds have not been realised, the exporter may return the said drawback along with interest by producing a pay order in favour of Commissioner of Customs, ACC, Sahar, Mumbai.

3) In case the exporter has realised the export proceeds or has got necessary extension to receive export proceeds from appropriate authorities the same may be informed through e-mail -- accdbk-xos@gov.in, if their shipping bills figure in the list of pendency.

4) Further, it is requested that the information on receipt of export proceeds or any information may be provided by the 20th October, 2024 to obviate chances of issuance of Show-Cause Notice for recovery of drawback amount and other incentives.

5) In case there is any grievance of the trade, it may be sent to e-mail-commr-cus4mum3@nic.in in terms of the Public Notice no. 54/2021 dated 29.09.2021.

6. This issues with the approval of the Commissioner of Customs (Export), ACC, Mumbai.

Signed by Shashikant Yashwant Mane
Date: 21-09-2024 17:25:49

(SHASHIKANT Y MANE)
ASSTT. COMMISSIONER OF CUSTOMS
(DRAWBACK-XOS), ACC, MUMBAI.

Copy to:

1. The Chief Commissioner of Customs, Zone-III for information.
2. All Commissioners of Customs, Zone-III.
3. Notice Board/ All Section.
4. DC/EDI for uploading on the website.
5. Exporters/CHAs/All Stakeholders.