

**OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT-II)
NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI – 400001.**

F. No. S/26-Misc-54 /2017 DBK

Date: 05.07.2017

STANDING ORDER NO.-15/2017

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

Attention of all the Customs Staff is invited to Board's Circular No. 24/2017- Customs issued vide F. No. 609/46/2017-DBK dated 30.06.2017.

2. 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.

3. 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.

4. 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.

5. 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.

6. Difficulties faced, if any, may be brought to the notice of the undersigned.

Sd/-

(Prachi Saroop)

Commissioner of Customs (Export-II)

Copy to:-

1. The Chief Commissioner of Customs, Zone-1.
2. All the Principal Commissioners/Commissioners of Customs, NCH.
3. All the Additional/Joint Commissioners of Customs, NCH.
4. All the Deputy/Assistant Commissioners of Customs, NCH.
5. EDI for uploading on website.