

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

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

Date: 30.11.2017

STANDING ORDER NO. 28 /2017

Sub: Drawing of samples for the purpose of grant of drawback.

Attention of all the Customs Staff is invited to Board's Circular No. 47/2017- Cus issued vide F. No. 609/13/2017-DBK dated 27.11.2017.

I am directed to invite your attention to Circular Nos. 34/95-Cus dated 6.4.1995, 57/97-Customs dated 31.10.1997 and 25/2005-Customs prescribing monetary limits with respect to drawing of samples for the purpose of grant of drawback and giving exemptions from sampling requirements in certain situations.

2. In this regard, in order to further facilitate trade and enhance the ease of doing business, Board has decided to rescind the Circular Nos. 34/95-Cus dated 6.4.1995, 57/97-Customs dated 31.10.1997 and 25/2005-Customs. The export shipments shall continue to be subjected to appropriate treatment in terms of risk criteria provided in Risk Management System (RMS). Wherever export consignments are selected for assessment or examination, the officer of Customs not below the rank of Assistant or Deputy Commissioner of Customs would determine the need to draw sample on merits of each case. Since drawback payment is subject to finalisation of case after receipt of test report of samples, monitoring on regular basis at senior level should be undertaken so that samples are drawn only where necessary and the cases are closed in a timely manner and not later than thirty days from date of let export. Customs may draw samples in case of any specific intelligence or doubt of misuse, fraud, etc.

3. 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.