



OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (G)  
NEW CUSTOM HOUSE, ZONE-I, BALLARD ESTATE  
MUMBAI – 400001

F. No. S/6-B-Misc-245/2018 ICD(M)(X)

Date: 15.05.2018

**PUBLIC NOTICE No. - 73/2018**

**Subject:** Formation of "Brand Rate Cell" in ICD Mulund for fixation of Brand Rate of Drawback under the Customs, Central Excise Duties & Service Tax Drawback Rules, 2017 in the GST scenario.

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Attention of the Trade is invited to Board's Circular No. 38/2017- Customs dated 22.09.2017 issued vide F. No. 609/76/2017-DBK.

2. The Central Government has notified the Customs and Central Excise Duties Drawback Rules, 2017 (hereinafter referred as Drawback Rules, 2017) vide Notification No. 88/2017-Customs (N.T.) dated 21.09.2017 to replace the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995. These rules came into effect from 01.10.2017. In this context, Board's Circular No. 23/2017-Cus dated 30.06.2017, Circular No. 38/2017-Cus dated 22.09.2017 and Notification No. 58/2017-Cus (N.T.) dated 29.6.2017 governing the procedure for handling of Brand Rate work may also be referred.
3. As per Board's Circular No. 23/2017-Cus dated 30.06.2017 all the pending applications filed with Central Excise formations prior to 01.07.2017 would be transferred along with all relevant documents to the Principal Commissioner/ Commissioner of Customs having jurisdiction over the place of export. In case an already filed application relates to exports from multiple places, the application should be transferred to the Principal Commissioner/ Commissioner of Customs having jurisdiction over any one of the places of export as per choice of the exporter. The exporter concerned may be requested to indicate his choice in this regard before the transfer of his application
4. Further, w.e.f. 01.07.2017, the work pertaining to fixation of Brand rate is to be handled by the Customs Commissionerate having jurisdiction over the place of export from where the export of goods has taken place. In case the exports have taken place from more than one place, exporter shall file Brand Rate application with the Principal Commissioner/ Commissioner of Customs having jurisdiction over any one of the places of export.
5. In terms of Rule 20 of the Drawback Rules, 2017, Brand Rate of drawback already fixed would not apply for exports with Let Export Order date 01.10.2017 onwards and the exporters are required to apply fresh for fixation of Brand Rate under Rule 6 or Rule 7 for such exports.
6. All circulars/instructions issued till date with respect to fixation of Brand rate shall mutatis mutandis apply for work of fixation of Brand rate to be done by Customs formations in the GST scenario. However, verification of data given in the application, if so required, shall be got done through the Customs formation having jurisdiction over the factory where the export goods have been manufactured.
7. In order to facilitate the exporters who are exporting goods from ICD Mulund, a new "Brand Rate Cell" has been formed in the ICD Mulund under jurisdiction of Principal Commissioner of Customs, Zone-I, New Custom House, Mumbai for implementation of the above mentioned rules. The exporters are advised to avail this facility at ICD Mulund.
8. Difficulties faced, if any, may be brought to the notice of the undersigned.

  
15.5.2018

(S. K. Das)

Pr. Commissioner of Customs (G)  
New Custom House, Mumbai