



**OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)
NEW CUSTOM HOUSE, BALLARD ESTATE,
MUMBAI-400 001.**

F. No. S/26-15/2020-21/BRU-NCH

Date: 04.03.2021

PUBLIC NOTICE NO:-116/2021

Sub: Clarification regarding Time limit for filing Brand Rate Application complete in all respect for fixation of Brand Rate of drawback under Rule 6 and Rule 7 of the Customs and Central Excise Duties Drawback Rules, 2017.

Attention of the Trade and all Stake holders is invited to Boards Circular No. 13/2010-Customs dated 24.06.2020; Customs and Central Excise Duties Drawback Rules, 2017.

2. During the course of scrutiny of the Brand Rate applications, it has been found that many Exporters are filing incomplete Brand Rate applications without enclosing the mandatory documents. In this regard, it is informed that all the Brand Rate applications should be filed with all the necessary documents and declarations which are necessary for processing the Applications. Please refer to the enclosed check list for the required documents which need to be submitted along with the Brand Rate application.

3. In case the volume of the Bills of Entry to be submitted is very large then it can be submitted in Soft Copy format in Pen Drive at the time of filing of the Brand Rate Application. Further, it is clarified that date of receiving of claim will be considered only on that date on which claim complete in all respect is received in Brand Rate Unit, New Customs House, Mumbai.

4. In case, if any Deficiency regarding non-submission of documents is found during the scrutiny of the Brand Rate Application at the time of receiving or any later stage, Deficiency Memo will be issued after detailed scrutiny of the documents enclosed within 7 working days from the date of receiving of brand rate application. It is further clarified that the date of receiving of brand rate application will be considered only that date on which proper clarification regarding the Deficiency Memo is received in the Brand Rate Unit, New Customs House.

5. It is also clarified that the date for condonation of delay if any shall be calculated on the date of receiving of Brand Rate applications complete in all respect. Hence, the Trade is directed to submit Brand Rate Applications along with all enclosures relevant for processing their brand rate applications. All applications should be submitted by 02.03.2021. However, if

6. Covering Letter of Brand Rate Applications must have list of all enclosures along with the Page Numbers and each enclosure should be properly flagged. If any enclosure as mentioned in the check list attached is not applicable, then it should be clearly indicated in the covering letter with remarks as 'N.A.'


7. It is observed that Brand Rate Applications generally contain hundreds of pages and various working sheets such as DBK-I, DBK-II, DBK-IIA, DBK-III, DBK-IIIA which are printed on large sized pages, because of which it becomes difficult to scan them in Centralised Receipt Unit, New Customs House, Mumbai. In this regard it is directed that all Brand Rate applications be submitted in Brand Rate Unit, 4th Floor, Annexe Building, New Customs House, Mumbai. The following officer may be contacted for any issue being faced in submitting the application.

Name: Sudhir Kumar Agnihotri (Superintendent, Brand Rate Unit),

Landline Number: 022-22757541,

Email id: drawback.nch@gov.in.

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


(Manish Mani Tiwari) 4/3/24
Commissioner of Customs (Export)

Enclosure: Checklist

Copy To:

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

CHECKLIST

CHECKLIST		Remarks
1	Brand Rate Application (Normal or Revised Simplified Scheme)	
2	Letter seeking condonation of delay in case the application is filed beyond the time limits (90 days) prescribed under the rules. (Mention LEO date of first S/B and date of Brand Rate Application).	
3	Indemnity Bond Provisional Brand Rate Letter) (Revised Simplified Scheme, For	
4	Declaration regard availment/ non-availment of the CENVAT benefit. (if applicable)	
5	DBK-I Statements	
6	DBK-II Statements	
7	DBK-II A Statements	
8	DBK-III Statements	
9	DBK-III A Statements	
10	A brief description of the manufacturing process. brochure etc.) (Flow Chart, literature,	
11	Drawback Working Sheet.	
12	Export statement along with eligibility of Rule 7 (I)	
13	Value Addition Statement items used in goods) (FOB is greater than CIF import	
14	A copy of the Advance Licence/ DEEC	
15	Attested photocopies of the Drawback Shipping Bills/ Export Promotion Copies. Bills of Lading. (Declaration of 9807/9801 for claim of BR)	
16	In case, more than one item has been exported under a Shipping Bill, Weather f.o.b. value must be shown separately for each export item.	
17	Invoices showing sale-price of wastage sold as scraps. (If Applicable)	
18	Legible photocopies or data in soft copy format of Bills of Entry as mentioned in DBK-II/IIA and DBK-III/IIIA Statements.	
19	In case, any bill of Entry/ Central Excise Invoice has been assessed provisionally, the reason for provisional assessment may be specied. Besides, a declaration not to claim Brand Rate of drawback in case the duty is upwardly assessed, has to be submitted. In case the final assessment is on lower side, the same has to be intimated to the BRU, NCH, Fort, Mumbai	