

कार्यालय प्रमुख आयुक्त केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवाकर  
OFFICE OF THE PRINCIPAL COMMISSIONER, CUSTOMS, CENTRAL EXCISE & SERVICE TAX

48 प्रशासनिक क्षेत्र, अरेरा हिल्स, होशंगाबाद रोड, भोपाल

48, Administrative Area, Arera Hill's, Hoshangabad Road, Bhopal (M.P.) - 462 011

व्यापार सूचना सं० / TRADE NOTICE No 04/2016-Cus

dated 02.12.2016

विषय - Further rationalization of revised simplified procedure for fixation of brand rate

1 - उपर्युक्त विषय पर केन्द्रीय उत्पाद एवं सीमा शुल्क बोर्ड, राजस्व विभाग, वित्त मंत्रालय, भारत सरकार व राजस्व विभाग, वित्त मंत्रालय, भारत सरकार के फा.सं. 609/84/2016-DBK से जारी परिपत्र सं. 54/2016-Customs दिनांक 22.11.2016 की प्रति व्यापार एवं क्षेत्रीय संगठन को सूचना एवं मार्गदर्शन हेतु सलमन की जाती है। उक्त परिपत्र स्वतः स्पष्ट है।

A copy of Circular No. 54/2016-Customs dated 22.11.2016 from F.No. 609/84/2016/DBK issued by the Govt. of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs, Drawback Division, New Delhi on the above subject matter, is enclosed herewith for information and guidance for the trade and field formation. The said circular is self explanatory.

2 - सभी व्यापार संघ/वाणिज्य मंडल एवं क्षेत्रीय सलाहकार समिति/लोक शिकायत निवारण समिति व सदस्यों से अनुरोध किया जाता है कि वे इस व्यापार सूचना की अंतर्वस्तु को अपने सदस्यों संघटकों की सूचना एवं आवश्यक कार्यवाही हेतु उनके ध्यान में लाएँ/प्रचार करें।

All the Trade Associations/Chambers of Commerce and the members of RAC/PGRC are requested to bring/publicize the contents of this Trade Notice amongst their Members/Constituents for their information and necessary action.

फा सं० VIII (C.Ex)25-03/Tech/TN/BPL/15-16/ 2494

dated: 02.12.2016

सलमन यथोपरि।

प्रतिलिपि प्रेषित Copy to

1. मुख्य आयुक्त, केन्द्रीय उत्पाद शुल्क एवं सेवाकर, भोपाल।
2. उप आयुक्त/सहायक आयुक्त एवं केन्द्रीय उत्पाद शुल्क एवं सेवाकर मंडल, भोपाल-1/2, सागर-1/2 आई सी डी मंडीदिप/निवारक, भोपाल।
3. अधीक्षक (सिस्टम) केन्द्रीय उत्पाद शुल्क एवं सेवाकर, मुख्यालय भोपाल को विभागीय वेबसाईट में दर्ज करने हेतु। (श्री जयंत घिसनीकर, निरीक्षक)
4. सभी व्यापार संघ/वाणिज्य मंडल एवं क्षेत्रीय सलाहकार समिति, भोपाल जोग।
5. वेबमास्टर, मुख्य आयुक्त, केन्द्रीय उत्पाद शुल्क एवं सेवाकर, भोपाल को विभागीय वेबसाईट में दर्ज करने हेतु।
6. हिन्दी संज्ञाया विभाग, केन्द्रीय उत्पाद शुल्क एवं सेवाकर, भोपाल को हिन्दी में अनुवाद करने हेतु प्रेषित है।
7. गार्ड फाईल हेतु प्रेषित है।

हेमंत ए. भट्ट  
(हेमंत ए. भट्ट)

(Hemant A. Bhat)

प्रमुख आयुक्त/Principal Commissioner

F. No. 609/84/2016-DBK  
Government of India  
Ministry of Finance, Department of Revenue  
Central Board of Excise and Customs  
Drawback Division

New Delhi dated 22<sup>nd</sup> Nov 2016.

To  
Principal Chief Commissioners/ Directors General  
Chief Commissioners/ Directors General  
Principal Commissioners/Commissioners,  
all under CBEC

Madam/Sir,

**Subject: Further rationalization of revised simplified procedure for fixation of brand rates**

It has been brought to notice of Board that the requirement of original duty paying documents furnished with reference to the claim of drawback being endorsed (defaced) by the verifying officer with the extent of utilization for the brand rate application is a cause of delay in disposal of applications as it is a tedious and time consuming activity in which officers replicate the efforts of the applicant and many times involves voluminous documentation being produced by applicant at the government office. The Board examined the matter in consultation with a few field formations.

2. Keeping in view that the use of DBK Statements II and III certified by independent Chartered Accountant/Cost Accountant is already in vogue in the revised simplified brand rate scheme (available to 5 categories of exporters in terms of Member (Customs) D.O. letter No. 609/110/2005 - DBK dated 26.8.2005), the Board has decided to further rationalize the revised simplified procedure as follows -

- (a) The working sheet (submitted by applicant with brand rate fixation claim) showing the drawback amount, each document wise, in support of claim, shall bear -
  - (i) a declaration signed by applicant "It is declared that the details in this working sheet are correct and original duty paid documents shown herein have been endorsed/defaced to the extent of utilization under this brand rate fixation claim", and
  - (ii) a certificate from an independent Cost Accountant/Chartered Accountant "It is verified that the details in this working sheet are correct and that the original duty paid documents shown herein have been endorsed/defaced to the extent of utilization under this brand rate fixation claim by the applicant"; and
- (b) Applicant shall file self-attested copies of the duty paid documents (like bills of entry, invoice etc.) carrying their self-endorsement/defacement to the extent of utilization under the brand rate fixation claim.

3. Based on the above, -

- (I) in future applications made under the revised simplified brand rate scheme the requirement of submitting original duty paying documents for endorsing/defacement by verifying officer during post-facto checking stage shall be dispensed except to the extent of random cross-verification of not more than 5 per cent originals of the self-attested copies of the total duty paid documents. The random selection shall be based on dynamic and relevant risk parameters as indicated by the Commissioner;
- (II) with respect to existing applications under the revised simplified brand rate scheme where brand rate letter is not yet issued or where it has been issued but post-facto verification is pending, the applicant may choose either to -
  - (a) continue with the extant procedures; or
  - (b) have the requirement of submitting original duty paying documents dispensed (subject to random cross-verification of originals) provided they self-endorse/deface the duty paid documents to the extent of utilization under the brand rate fixation and resubmit the working sheet with the above cited declaration and certificate.

4. Suitable trade notice and standing orders should be issued.

Yours faithfully,

(Rajiv Talwar)  
Joint Secretary to the Government of India  
Tel: 23341079