



सीमाशुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX
हैदराबाद | आयुक्तालय HYDERABAAD | COMMISSIONERATE
केंद्रीय शुल्क भवन, एल बी स्टेडियम रोड, बशीर बाग, हैदराबाद-500 004
KENDRIYA SHULK BHAVAN, L B STADIUM ROAD, BASHEER BAGH, HYDERABAAD-500004
☎ - 040-23212072 (Telefax)

स्थाई आदेश STANDING ORDER No.07/2011 तारीख Date : 28.09.2011

सामान्य सं. General No.07/2011

विषय: डी टी ए यूनिटों द्वारा विशेष आर्थिक क्षेत्रों को आपूर्ति किए गए माल पर शुल्क वापसी-
क्षेत्राधिकार वाले सीमाशुल्क आयुक्तों द्वारा केंद्रीय उत्पाद शुल्क आयुक्तालयों को शुल्क
वापसी चेक बुक जारी करना- संबन्धित।

Sub:- Drawback on supplies made by DTA Units to SEZ—Issue of drawback cheque
books by Jurisdictional Commissioner of Customs to Central Excise
Commissionerates – Reg.

बोर्ड के परिपत्र सं. 39/2010-Customs दिनांक 15.09.2010 के अनुसरण में आयुक्त,
सीमाशुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर हैदराबाद I आयुक्तालय ने हैदराबाद A, B, C, D और निजामाबाद
मण्डलों के प्रभारी उप/सहायक आयुक्तों को डी टी ए यूनिटों द्वारा डेवलपर्स और विशेष आर्थिक क्षेत्र के यूनिटों
को आपूर्ति किए गए माल पर उनके द्वारा दावा त्याग जारी करने पर शुल्क वापसी वितरण करने के प्रयोजन
हेतु प्राधिकृत किया है।

In pursuance of Board's Circular No.39/2010-Customs, dated 15.10.2010, the
Commissioner of Customs, Central Excise & Service Tax, Hyderabad-I Commissionerate, has
authorized the Deputy/Assistant Commissioners of Central Excise, incharge of Divisions A, B,
C, D & Nizamabad, Hyderabad-I Commissionerate, for the purpose of disbursing drawback to
DTA Units in respect of goods supplied by them to Developers and Units in SEZs against
disclaimers issued by them.

02. उपर्युक्त विषय पर बोर्ड के फ़ाइल सं. F.No.602/02/2002-DBK से जारी परिपत्र सं.
No.39/2010-Customs दिनांक 15.10.2010 की प्रतिलिपि सूचना, मार्ग निर्देश और कड़ाई से अनुपालन के लिए
इसके साथ अग्रेषित किया जाता है।

A Copy of the Circular No.39/2010-Customs, dated 15.10.2010, issued in Board's
file F.No.602/02/2002-DBK, on the above subject is communicated herewith for information,
guidance and compliance.

N. Padmasri
28.9.2011
(एन पद्मश्री N.PADMASRI)

वितरण सूची II के अनुसार

अपर आयुक्त(तकनीकी) /ADDL. COMMISSIONER (Tech.)

As per Distribution List – II

Issued from File C.No.IV/16/54/2011-Tech.II/Hyd.I



सीमाशुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX
हैदराबाद | आयुक्तालय HYDERABAAD | COMMISSIONERATE
केंद्रीय शुल्क भवन, एल बी स्टेडियम रोड, बशीर बाग, हैदराबाद-500 004
KENDRIYA SHULK BHAVAN, L B STADIUM ROAD, BASHEER BAGH, HYDERABAAD-500004
☎ - 040-23212072 (Telefax)

तारीख Date : 28.09.2011

सार्वजनिक सूचना PUBLIC NOTICE No.01/2011

सामान्य General No.01/2011

विषय: डी टी ए यूनिटों द्वारा विशेष आर्थिक क्षेत्रों को आपूर्ति किए गए माल पर शुल्क वापसी-
क्षेत्राधिकार वाले सीमाशुल्क आयुक्तों द्वारा केंद्रीय उत्पाद शुल्क आयुक्तालयों को शुल्क
वापसी चेक बुक जारी करना- संबन्धित।

Sub:- Drawback on supplies made by DTA Units to SEZ, issue of drawback cheque
books by jurisdictional Commissioner of Customs to Central Excise
Commissionerates – Reg.

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उपर्युक्त विषय पर बोर्ड के फ़ाइल सं. F.No.602/02/2002-DBK से जारी परिपत्र सं. No.39/2010-
Customs दिनांक 15.10.2010 की प्रतिलिपि सूचना, मार्ग निर्देश और कड़ाई से अनुपालन के लिए इसके साथ
संलग्न है।

Copy of the Circular No.39/2010-Customs, dated 15.10.2010, issued in Board's file
F.No.602/02/2002-DBK, on the above subject is communicated herewith for information,
guidance and necessary action.

अनुलग्नक: यधोपरी
Encl: As above

N. Padmasri
28.9.2011
(एन पद्मश्री N.PADMASRI)

अपर आयुक्त(तकनीकी)
ADDL. COMMISSIONER (Tech.)

वितरण सूची 1 के अनुसार
As per Distribution List – 1

फ़ाइल सं. Issued from File C.No.
प्राधिकार Authority: F.No.602/02/2002-DBK

Drawback on SEZ supplies — Dy./Asstt. Commissioner of Central Excise to disburse claims using refund cheque books

Circular No. 39/2010-Cus., dated 15-10-2010

F.No. 602/02/2002-DBK

Government of India
Ministry of Finance (Department of Revenue)
Central Board of Excise & Customs, New Delhi

Subject : Drawback on supplies made by DTA units to SEZ, issue of drawback cheque books by jurisdictional Commissioner of Customs to Central Excise Commissionerates - Regarding.

I am directed to invite attention to the Board Circular No. 43/2007-Cus. dated 5th December, 2007 which clarified that the Specified Officer posted in an SEZ is the appropriate authority for granting drawback in respect of goods supplied from DTA units to Developers and units in SEZ except where the unit or Developer issues a disclaimer to the DTA supplier in which case the Commissionerate of Central Excise/Customs & Central Excise having jurisdiction over the DTA unit would sanction drawback. With regard to issue of cheque books for disbursement of drawback claims, the circular provided that the jurisdictional Commissioner of Customs in consultation with the Pay & Accounts Officer shall make arrangements for issue of authorization and drawback cheque books (wherever EDI facilities are not available for directly crediting the said amount to the Bank Accounts of the exporters).

It has been reported by Central Excise formations that this 2. arrangement of obtaining authorization and cheque books from the jurisdictional Custom Houses causes delays and some of the divisions are facing difficulties in getting the cheque books issued from the PAOs of the custom houses. It has been suggested that since drawback is required to be disbursed in a time bound manner and has interest clause, the procedure may be modified so as to allow the Commissioner of Central Excise and Customs/Central Excise to sanction and disburse drawback claims without having to approach the jurisdictional Commissioner of Customs for issue of authorization and cheque books.

The matter has been examined in consultation with the 3. office of the Principal, Chief Controller of Accounts. The office of Principal, CCA has informed vide letter no. Coord/2(1)/39/Jamnagar(Cus.)/57 dated 30-6-2010 that they have already issued instructions regarding banking arrangements for payment of refund/drawback cheques and the uniform accounting procedure to be followed in that regard vide letter No. Coord/2(8)/98/434 dated 13-6-2005 addressed to all the Commissioners of Customs/Central Excise. As per this instruction, the PAOs are already issuing cheque books to each Central Excise division for payment of refund/drawback claims. There is no need for issuing separate cheque books for refund and drawback; the same cheque book can be used for making refunds and payment of drawback. The cheque issuing officer is required to submit separate List of Payment for Central Excise (0038) and Customs (0037) to their jurisdictional PAO. After receipt of such List of Payment, separate accounting head shall be maintained. Relevant extracts of letter Nos. Coord/2(1)/39/Jamnagar (Cus.)/57 dated 30-6-2010 and Coord/2(8)/98/434 dated 13-6-05 are given below as Annexure.

In view of the above, the procedure laid down in the Board 4. circular No. 43/2007-Cus., dated 5th December, 2007 is hereby modified to the extent that the Commissioners of Central Excise or Customs and Central Excise, as the case may be, may issue authorization to Dy./Asstt. Commissioners of Central Excise posted in Divisions under them for the purpose of disbursing drawback to DTA units against disclaimers issued by SEZ units/developers. The cheque book issued by the Pay & Accounts Officer of the jurisdictional Central Excise or the Customs and Central Excise Commissionerate, as the case may be, to the Central Excise Division for making refunds may be used for disbursement of drawback and the accounting procedure as laid down in the Principal, CCA's office letter No. Coord/2(8)/98/434 dated 13-6-2005 may be followed in this regard.

A suitable Public Notice for information of the trade and 5. Standing Order for guidance of the staff may be issued. Difficulties faced, if any, in implementation of this Circular may be brought to the notice of the Board.

Receipt of this Circular may kindly be acknowledged.

Annexure

Extract of letter No. 1. Coord/2(1)/39/Jamnagar (Cus)/57 dated 30-6-2010 of Dy. Controller of Accounts, Office of the Pr. Chief Controller of Accounts, New Delhi to Drawback Division, CBEC.

We have already issued instructions for banking arrangement for payment of refund/drawback cheques & uniform accounting procedure thereon vide this office letter No. Coord/2(8)/98/434 dated 13-6-2005. As per this instruction the PAOs are already issuing cheque books to each division falling under their jurisdiction for payment of refund/drawback claims. There is no provision to issue separate cheque book for refund and drawback. Single cheque book is being used for refund as well as drawback purposes and the cheque issuing officer are required to submit separate List of payment for Central Excise (0038) and Customs (0037) to their jurisdictional PAO. After receipt of such List of Payment, separate accounting head will be maintained.

Extract of letter No. Coord/2(8)/98/434 2. dated 13-6-05 of Controller of Accounts, Office of the Pr. Chief Controller of Accounts, New Delhi to all the Commissioners of Central Excise/Customs under CBEC.

As per para 11 of the RBI's Revised Memorandum of Instructions for collection and Accounting of Central Excise and Customs and other Dues and payments of refund, rebate and drawback etc. by branches of Public Sector Banks, one branch of the nominated bank located at each of the divisional headquarters of the Commissionerate will be selected for making payment of refund/drawback cheques issued by the authorized officer. The selected branch will prepare separate payment scrolls which will be sent to PAO through Focal Point Branch. Consequent upon bifurcation/trifurcation of the erstwhile combined Central Excise and Customs Commissionerates, the following arrangements have been made for payment of refund/drawback cheques.

1. One branch of the nominated bank located at each of the divisional headquarters of the Commissionerate may be selected on which cheques for refund/drawbacks will be drawn.
2. Particulars of officers authorized to issue refund/drawback cheques along with their specimen signatures and name and address of the selected branches of the nominated bank may be sent to the PAO.
3. The PAO will forward the specimen signatures and particulars of the authorized officer(s) to the selected branch of the nominated bank with the instruction to admit the cheques for payment.
4. In the case where change of nominated bank has taken place consequent upon reorganization of the Commissionerate, the officers concerned may be asked to surrender to the PAO the old cheque books issued to them and have the new cheque books issued for payment of refund/drawback.
5. In case of non-availability of cheque books of the nominated bank the existing cheque book may be used by affixing rubber stamp in bold letters for particulars of the bank branch on which cheque will be drawn.
6. Printing of the new MICR cheque books for the concerned bank branch is likely to take time. In such cases, the possibility of using existing MICR cheque books containing code no. of earlier nominated bank, by the newly nominated bank by way of affixing stickers on it, is being ascertained from RBI separately.
7. The accounting procedure for payment of refund/drawback cheques will be as per instructions in Chapter VIII of Manual of Central Excise & Customs. The authorized officer issuing drawback cheques must ensure to send the weekly list of payments showing details of cheques, amount etc. together with paid vouchers to the PAO positively by 1st working day of the following week. (para 8.1.2 of the manual). Failure in submission of weekly list of payments together with paid vouchers in original will be treated as gross violation of the use of cheque drawing powers and will, therefore, result in withdrawal of cheque drawing powers. The authorizing authority (Commissioner of Customs) as well as the controlling officer (Development Commissioner SEZ) would be responsible to ensure timely submission of list of payments by drawing officer along with paid vouchers to the PAO.