



केन्द्रीय सीमा शुल्क प्रमुख आयुक्त के कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS
हैदराबाद- सीमा शुल्क आयुक्तालय, लाल बहादुर स्टेडियम मार्ग, बशीरबाघ, हैदराबाद - ४.
HYDERABAD CUSTOMS COMMISSIONERATE, L.B.STADIUM ROAD:
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Public Notice No.22/2018.

Date: -10-2018.

PUBLIC NOTICE No.22/2018

Sub: Duty Drawback for supplies made by DTA units to Special Economic Zones in the GST scenario - Reg.

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Attention of all Customs Brokers, Exporters, Importers, Members of the Trade and other stake holders is invited to Board's Circular No.43/2017-Customs dated 05.12.2007 and Circular No.39/2010-Customs dated 15.10.2010 which inter alia prescribe that in respect of drawback claims by a DTA supplier for supplies made to SEZ Unit or developer, when accompanied by a disclaimer, the drawback shall be disbursed by the Central Excise Commissionerate having jurisdiction over the manufacturing unit of the DTA supplier.

2. In view of the implementation of GST, attention is invited to Board's Circular No.24/2017-Customs dated 30.06.2017, wherein Board has decided to reorganize the Customs functions hitherto handled by Central Excise Formations. In this context, it has been decided that in respect of supplies made by DTA unit to SEZ unit or developer and where the SEZ Unit or developer issues a disclaimer to the DTA supplier and Drawback is claimed by the DTA supplier, the drawback shall be processed and paid by the Deputy/Assistant Commissioner of Customs, Export Promotion Division (EPD), Hyderabad if the unit falls in the jurisdiction of the Customs Commissionerate. Further, the fixation of Brand Rate in case of supplies from DTA to SEZ unit or developer, if required, shall also be done by the Deputy/Assistant Commissioner of Customs, Export Promotion Division (EPD), Hyderabad. This shall apply to all fresh applications/claims filed from 01.07.2017 onwards.

3. Difficulties faced, if any may be brought to the notice of this office.

(Anil Kumar Jain)
Principal Commissioner

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To
All (As per Distribution List)

Copy submitted to:
The Chief Commissioner of Central Tax and Customs, Hyderabad Zone, Hydera.

Copy to:
The Deputy/Asst. Commissioner of Customs, ICD, Sanathnagar & Thimmapur, Hyderat.
The Deputy/Asst. Commissioner of Customs, Air Cargo Complex, Hyderabad.
The Deputy/Asst. Commissioner of Cusptms, EPD, Hyderabad for information and necessar,
Superintendent Systems for placing on the website of the Customs Comm'te.
Notice Board.