

F.No. 609/24/2016-DBK (B)
Government of India
Ministry of Finance, Department of Revenue
Central Board of Excise and Customs
Drawback Division

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Jeewan Deep Building, 4th Floor, Sansad Marg,
New Delhi, dated 1st April, 2016

To

Principal Commissioners/ Commissioners of Central Excise (All)

Ma'am/Sir,

Subject - Request for provision of data from Central Excise Commissionerates for the purposes of the exercise for AIR duty Drawback for the year 2016 – reg.

In connection with the above subject, information is required directly from your jurisdiction on the following two aspects –

- (a) on consumption of input materials/services used in export production and the incidence of Customs/Central Excise Duties and Service Tax therein, the information is required in the format in Annexure 1 to be sent as hard copies to Drawback Division by 15th May 2016. The Annexure 1 is self-explanatory. The information has to be in respect of the export products/product lines mentioned in Annexure 2.
- (b) on inputs manufactured indigenously in your jurisdiction, you are to send legible hard copies of a few invoices of different manufacturers pertaining to wholesale quantities (i.e. not retail) by 15th May 2016. The information has to be in respect of the inputs mentioned in Annexure 3 and cleared from January –March 2016.

2. It is requested that the time line of 15th May 2016 may please be adhered.

Yours faithfully,

-sd/
(Rajiv Talwar)
Joint Secretary to the Govt. of India
Tel:23341079

Encl: Guideline for filling Annexure 1, Annexures 1, 2 & 3

Guidelines for filling the Annexure - 1

- a) First internally identify important units which manufacture and export the Annexure - 2 items, and then take care to short-list only very few units that may be regarded as representative of the small, medium and large exporters, respectively.

- b) Select and approve the manufacturing unit(s), from where the data/documents are to be collected, and to authorize the specific officials entrusted with the work as also brief them.

- c) Ensure that the unit identification, selection and data/information collection work is carried out in an un-obtrusive manner and without causing inconvenience to the manufacturing unit.

- d) Compile the information in Annexure - 1, export product-wise, for the selected manufacturers for the period **January 2016- March 2016**, making sure it is correct and consistent. The Notes 1 to 4 mentioned below Annexure - 1 should specifically be kept in mind while compiling the information.

- e) Attach, with the information, the relevant supporting documents such as copies of Bills of Entry, Shipping Bills, invoices etc.

Annexure - 1

(Data pertaining to Exporters) [To be drawn export product wise]

Name and Address of the Manufacturer:

Commissionerate:

Details of Export product (Table 1)

Name of Export product	Customs Classification	Drawback Serial No.	Quantity (with UQC) manufactured in Jan. – Mar. 2016	Of item (4), Quantity cleared for Home Consumption in Jan. – Mar. 2016	Assessable Value for item in Column (5)	Of item (4), Quantity exported in Jan. – Mar. 2016	FOB value for item in column (7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Details of major inputs used in manufacture of the Export product (Table 2)

Name of major Inputs of the export product	Customs Classification of input	Quantity (with UQC) of locally procured input used for export production shown in item (7) for which duty paying documents are available	Value for quantity in item (11)	Duty as per duty paying documents available with exporter w.r.t. input Qty in item (11)	If input purchased from market and duty paying documents not available, the quantity (with UQC) of such locally procured input used for export production shown in item (7)	Value for Qty in item (14)	Quantity (with UQC) of imported input used for export production shown in item (7) for which duty paying documents are available	Value for quantity in item (16)	Duty as per duty paying documents available with exporter w.r.t. input Qty in item (16)	If input purchased from dealers of imported inputs and duty paying documents not available, the quantity (with UQC) of such imported input used for export production shown in item (7)	Value for Qty in column (19)
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)

Details of Input services (Table 3)

Names of Input Services used for export production shown in column (7)	Service Tax paid w.r.t. column (21)
(21)	(22)

Note: 1. Customs duties shall be BCD, ADC and Cess. Service Tax includes cess; 2. Rows may be added as necessary in Tables; 3. Quantity in UQC means that quantity along with Unit Quantity Code from manufacturer's record should be stated; 4. Value and duty to be in Rupees.

Annexure – 2

Sr No.	Drawback Tariff Item No	Export Product
1	030601	Shrimp, prawn or scampi in frozen form
2	030602	Accelerated Freeze Dried (AFD) shrimp/ prawn
3	030603	Lobster/ Crab
4	030604	Pasteurised tinned chilled crab meat
5	100601	Rice, packed in PP/HDPE bags, of upto 10 kg
6	100602	Rice, packed in PP/HDPE bags, more than 10 kg and upto 20 kg
7	100603	Rice, packed in PP/HDPE bags, of more than 20 kg
8	282901	Potassium Chlorate
9	330702	Agarbatti
10	401104	Bicycle tyres
11	410701	Finished Leather of cow/buffalo/calf
12	410702	Lining Leather of cow/buffalo/calf
13	420101	Harness Made of Leather
14	420102	Saddle Made of Leather
15	42020201	Leather Bags
16	42020301	Leather Wallets
17	420301	Leather Garment
18	420303	Leather Golf Gloves
19	420305	Industrial Leather Gloves
20	420306	Other Leather Gloves
21	420307	Leather Belts
22	430302	Mats/carpets of furskin/ 'hair on' leather
23	442101	Wooden Artware
24	460101	Polypropylene mats
25	482302	Decorative handicraft articles made of papier mache
26	500701	Natural Silk Fabric
27	510501	Wool Tops
28	510601	Wool Yarn (Grey)
29	510602	Wool Yarn (Dyed)
30	511101	Wool Fabric (Grey)
31	511102	Wool Fabric (Dyed)
32	511199	Poly Wool Fabric (Dyed)
33	520501	Cotton Yarn (Grey), of less than 50 counts
34	520502	Cotton Yarn (Grey), of 50 or more but less than 100 counts
35	520504	Cotton Yarn (Dyed), of less than 50 counts
36	520505	Cotton Yarn (Dyed), of 50 or more but less than 100 counts
37	520507	Core spun containing 3% or more by weight of spandex/lycra/elastane
38	520601	Cotton Yarn Grey, with MMF content more than 15% by weight
39	520601	Cotton Yarn Dyed, with MMF content more than 15% by weight
40	520801/520901	Cotton Fabric (Grey)
41	520802/520902	Cotton Fabric (Dyed)
42	520905	Denim Fabric
43	520906	Denim Fabric with Lycra
44	520911	Flame retardant fabric
45	5311	Woven fabrics of other vegetable textile fibres
46	540201	POY/PFY (Grey)
47	540202	POY / PFY (Dyed)
48	540702	Fabric of 100% Filament Yarn (Dyed)
49	540708	Belting fabric made of PFY yarn weighing more than 300 g/m ²
50	540709	Filtration fabric made of polyester filament yarn

Sr No.	Drawback Tariff Item No	Export Product
51	540710	Filtration fabric made of polypropylene filament yarn
52	540711	Filtration fabric made of polybutylene terephthalate (PBT) filament yarn
53	550901	Polyester Spun Yarn (Grey)
54	550901	Polyester Viscose Spun Yarn 65/35 (Grey)
55	550902	Polyester Viscose Spun Yarn 65/35 (Dyed)
56	550902	Polyester Spun Yarn (Dyed)
57	551001	Viscose Spun Yarn Grey
58	551002	Viscose Spun Yarn Dyed
59	551103	Polyester Cotton Yarn 65/35 (Grey)
60	551104	Polyester Cotton Yarn 65/35 (Dyed)
61	551502	Fabrics of MMSF Poly Viscose Yarn 65/35 (Dyed)
62	551502	Fabrics of Polyester Spun Yarn (Dyed)
63	560802	Fishing nets
64	570101	Hand Knotted Woolen Carpets
65	570102	Hand knotted Woolen Carpets containing 15% or more by weight of silk
66	570104	Knotted Synthetic Carpets
67	570301	Tufted Woolen Carpets
68	570302	Tufted Wollen Carpets containing 15% or more by weight of silk
69	61030207	Men's Cotton jacket/blazers with lycra
70	61040301	Cotton ladies trouser
71	61040207	Women's trousers/ full pants of Cotton with lycra
72	610603/620603	Ladies Blouse (100% Polyester)
73	610901	Cotton Knitted T-Shirt
74	610902	Cotton polyester knitted T-Shirt
75	610903	MMF knitted T-shirt
76	610907	Cotton Knitted T-Shirt with Lycra
77	611101	Babies garments (cotton)
78	62030301	Cotton Trouser Men's
79	62030303	PV blend Trouser Men's
80	62030401	Cotton Shorts Women
81	62040303	MMF Ladies Trouser
82	62040403	MMF Shorts Women
83	620501	Cotton Men's shirt
84	620601	Cotton Ladies shirt
85	620603	MMF ladies shirt/blouse
86	62110401	Protective industrial wear overall/coverall made of cotton
87	62110402	Other protective industrial wear made of cotton
88	62110403	Protective industrial wear overall/coverall made of Aramid fibre
89	62110404	Other protective industrial wear made of Aramid fibre
90	62110405	Protective industrial wear overall/coverall made of Modacrylic fibre
91	62110406	Other protective industrial wear made of Modacrylic fibre
92	62110499	Other protective industrial wear
93	62140103	MMF shawls
94	630102	Blankets and travelling rugs of MMF
95	630201	Cotton Made-ups (Bed Linen)
96	630201	Cotton Made-ups (Terry Towel)
97	630203	Madeups of MMF
98	640305	Adult Shoe made of Leather
99	640309	Leather Sandals with Sole
100	640311	Leather Safety footwear with protective metal toe cap
101	640312	Leather Safety footwear with protective toe cap (of synthetic material)
102	640605	Adult Leather Shoe Uppers

Sr No.	Drawback Tariff Item No	Export Product
103	640609	Gents Leather Sandal Uppers
104	702001	Glass Artware/Handicrafts
105	702002	Glass Artware/Handicrafts made of two or more ply glass with or without metallic fusion
106	702004	Glass Artware/Handicrafts with silver coating
107	722001	Flat-rolled products of stainless steel of thickness 0.25 mm or less
108	7223	SS Wires/Ribbon (1000 KG)
109	7305	Galvanised Steel (Pipes/Tubes)
110	732301	SS Household Utensils
111	732303	SS Household Utensils (having Nickel content of 8% or more)
112	732601	Handicraft/Artware of cast iron or iron or steel
113	732602	SS Artware
114	741901	Brass Artware
115	761401	Aluminium conductor steel re-inforced (ACSR)
116	761601	Aluminium Artware
117	8201	Axes
118	8203	Pliers
119	8204	Spanners (made of Alloy Steel)
120	8204	Wrenches (Without Coating of Nickel)
121	8205	Steel Vices
122	841301	Pumps for dispensing fuel
123	841302	Fuel injection pumps
124	841303	Other IC engine fuel pumps
125	841304	Lubricating/cooling material medium pumps for IC engines
126	841305	Deep tube-well turbine pumps; submersible pumps
127	841306	Centrifugal pumps
128	841406	Turbocharger
129	8484	Gasket
130	870301	Motor Cars (Manual Transmission)
131	870302	Motor Cars (Auto Transmission)
132	871201	Bicycle single speed
133	871202	Bicycle having multispeed chain wheel and crank with multi speed freewheel
134	871203	Multi-speed bicycle with geared hubs; Mountain Terrain Bicycle
135	871405	Chain
136	871407	Single Speed Chain Wheel & Crank
137	871410	Fork
138	871411	Fork Fittings
139	871412	Free Wheel single speed
140	871601	Trailers and semi-trailers used for agricultural purposes
141	950601	Table Tennis Bat
142	950602	Table Tennis Table
143	950603	Lawn Tennis Balls
144	950604	Inflatable Balls made predominantly of synthetic material other than PU
145	950605	Inflatable Balls made of Polyurethane
146	950606	Cricket Balls
147	950608	Cricket Bat Made of English Willow
148	950609	Cricket Bat Made of other than English Willow
149	950610	Sports net
150	960801	Ball point pens
151	960802	Felt/Other porous tipped pens and markers
152	960803	Fountain pens; stylograph pens and other pens
153	960804	Propelling or sliding pencils

Annexure – 3

S.No.	Goods	S.No.	Goods
1	Accelerator (used in lawn tennis balls)	48	Furnace Oil
2	Acetic Acid	49	Fusible Lining (for shoes)
3	Adhesive (other than PU/NEO/Latex) for shoes	50	Hardener (used in inflatable balls)
4	Adhesive (PU/NEO/Latex) for shoes	51	HDPE Granules (for plastic cricket bat)
5	Aluminium Ingots	52	High grade Manganese Ore (with +40% Min.)
6	Antioxidents (used in lawn tennis balls)	53	High styrene rubber (for lawn tennis ball)
7	Aromatic chemical (for Agarbatti)	54	Hot Rolled Coil of Steel (for Steel Pipes)
8	Bamboo (for Agarbatti)	55	Ink (for ball pen)
9	Barium Carbonate	56	Indigo Dyes (for Denim fabric)
10	Bating Agent (for finished leather industry)	57	Kajlak Buckle (for leather saddle)
11	Billbind PS (sizing chemical for protective industrial wear)	58	Ketionic dyes (for Protective industrial wear)
12	Binding Tapes (for golf gloves)	59	Lacquer Emulsion (for Glass Artware)
13	Borax (for Glass Artware)	60	Lacquer emulsion (for finished Leather)
14	Brass hinges/screw for wooden Artware (in kg)	61	Lanasyn Dyes (for carpet)
15	Brass ingot	62	LDPE Granules
16	Bridle Buckle (for leather harness)	63	Leather Degreasing Agent (Fatty Acid/ fatty Alcohol) (for finished/lining leather)
17	Buckle (for leather sandal)	64	Lining Material (for leather sandal)
18	Buttons (for leather garment)	65	Luva HPU (for protective industrial wear)
19	Cane Handle (for cricket bat) (per pc.)	66	Lycra Tape (for shoes)
20	Carbon Electrode/paste	67	Lycra yarn (for textile)
21	Casein Binder (for finished leather)	68	Master Batch (for Highlighter)
22	Caustic Soda Flakes	69	Mechanical Pencil Lead
23	Chrome Dyes (for carpet)	70	Mercury
24	CIS Polybutadine Rubber (for lawn tennis ball)	71	Metal toe cap (for shoes)
25	Copper ingots	72	Metallic Shanks (for shoes)
26	Cotton (Raw)	73	Mild steel Round/Rod
27	Cotton Fabric (Grey & Dyed) for Garments	74	Mod Acrylic fibre (for Protective industrial wear)
28	Cotton Yarn (Grey & Dyed)	75	Moth proofing agent (for carpet)
29	CRCA Sheets	76	Moulding powder (used in ball point pens)
30	DEP Solvent (for Agarbatti)	77	Mulberry raw silk (for silk fabric)
31	Detergent (for wool industry)	78	Nails/ Tacks (for shoes)
32	Dupion silk yarn (for silk fabric)	79	Neoprene rubber (for industrial leather gloves)
33	Disperse Dyes (for Polyester filament yarn)	80	Nickel Cathode
34	Dye stuff (for felt tipped pen)	81	Nonapol dyes (for Protective industrial wear)
35	Dyes (Acid Dyes/direct Dies/Permetalised Dyes/Basic Dyes/Reactive Dyes)	82	Nova HPU (for fabric)
36	Dyes (For Textiles)	83	Nylon Thread (for shoes)
37	Dyes (for silk fabric)	84	Nylon Yarn (for fishnets)
38	Elastic (for RMG)	85	Oleophobol CO (for Protective industrial wear)
39	Elastic Tapes (for Shoes)	86	Oxalic Acid (for leather industry)
40	Embroidery Thread	87	Pencil Mechanism (for writing instrument)
41	English Willow (for cricket bat) (per pc.)	88	Penetrating Agent (for Shoes)
42	EVA Fishing floats (for fishnets)	89	Pigments (for shoes)
43	Fatliquors (for finished leather etc)	90	Plastic (for writing instrument)
44	Fillers (for finished leather etc)	91	Plastic TPE used in grip (for propelling/sliding pencils)
45	Filter (for felt tipped pen)	92	Poly wadding (for leather garment)
46	Flex thread (for cricket balls)	93	Polybutylene Terephthalate (PBT) (for filtration fabric)
47	Full Insole Socks (Synthetics) (For Shoes)	94	Polyester fabric

S.No.	Goods	S.No.	Goods
95	Polyester resin (for wooden Artware)	130	Slip Agents (for finished leather)
96	Polyester Tow	131	Snap Fasteners (for shoes)
97	Polyester Yarn (for fishnets)	132	Soda ash
98	Polypropylene Granules	133	Sodium Bicarbonate
99	Polyurethane Foam (for shoes)	134	Sodium Formate / Acetate
100	Potassium Carbonate	135	Sodium Nitrate
101	Potassium Nitrate	136	Sodium Sulphate
102	Potassium Permanganate	137	Sodium Sulphide
103	Precipitated Silica	138	SS Coil
104	Preservative (for finished/lining leather)	139	Stamping Foil (for shoes)
105	Primer resin (for wooden Artware)	140	Stamping Foil (for ball pens)
106	Printing ink (for inflatable balls)	141	Steel Tube
107	Proban perform SPI (for Protective industrial wear)	142	Syanttan (for finished leather etc)
108	Propane gas	143	Synthetic Butadiene Rubber (SBR) – used in tyres etc.
109	PU Leather (for shoes)	144	Table tennis rubber
110	Pull up Oil (for finishing of leather)	145	Table tennis table top
111	Raw Agarbatti	146	Thermo. Sheet Counter (for shoes)
112	Raw petroleum coke/Anthracite Coal	147	Thermo. Sheet for Toe cap/ Puffs (for shoes)
113	Raw Wool	148	Thermoplastic Cement (rod/granules/polyester)(for shoes)
114	Red colours (for cricket balls)	149	Thickener (for carpets)
115	Reinforcement Tape (for shoes)	150	Thinner (for wooden Artware)
116	Reactive Dyes (for wool yarn fabric)	151	Tip (for Ball Pens)
117	Rib Cloth (for shoes)	152	Tip (for Highlighter)
118	Rivet/ Ring (for shoes)	153	Titanium Dioxide
119	Rubber Grip (for cricket bat)	154	Tubes (for bicycle)
120	Saddle Tree (used in saddle made of leather)	155	Tyre (for bicycle)
121	Scoured wool (for wool yarn)	156	Unit Sole with or without heel (for leather safety shoes)
122	Selenium (for glass Artware)	157	Velcro Tape (for shoes)
123	Sewing Thread (for shoes)	158	Vat Dyes (for polyester fabric/ carpet)
124	Sewing Thread (for shoes & RMG)	159	Wattle Extract (for finished leather etc)
125	Shoe Finishes (Polish) (for shoes)	160	Wax Emulsion for pull up (spl lacquer for brush off) for finished/lining leather
126	Shoe Finishes (Spray) (for shoes)	161	Wood (for wooden Artware) (in kg)
127	Shrimp/ Prawn feed	162	Zinc Ingots
128	Silver Salt (for glass Artware)	163	Zinc Oxide
129	Sinkers (Used in Fishing Nets)	164	Zippers (for leather industry)