

OFFICE OF THE COMMISSIONER OF CUSTOMS,  
AIR CARGO EXPORT, NEW CUSTOM HOUSE, NEW DELHI - 110037

C. No. VIII (DBK)/ACE/PN/6/09 <sup>15712</sup>

Dated: -17.12.2009

Public Notice No. 20/2009

**Sub: - Introduction of drawback on gold and silver jewellery  
and procedure for drawback claim there of:-**

Attention of all exporters, CHAs and trade partners is invited to Notification No. 175/2009 - Customs (NT) dated 27.11.2009 and Circular No. 33/2009 - Customs dated 27.11.2009 issued by the C.B.E.C. (copies enclosed for ready reference). Vide said notification, new entries for gold and silver jewellery and parts thereof have been introduced at Sl. No. 711301 and 711302. Specific Drawback rates based on content of gold (0.995 or more purity) and silver (0.999 purity) have been prescribed.

2. Drawback for gold and silver jewellery will only be applicable for exports made after examination of the goods by the Customs Jewellery Expert to ascertain the quality and the quantum of gold / silver in exported items. Further, export of jewellery / parts thereof under Drawback shall be allowed only from Air Cargo Export.

3. The drawback rates provided for gold & silver jewellery and parts thereof shall not be applicable to goods manufactured or exported in discharge of export obligation against any scheme of the relevant Export and Import Policy or the Foreign Trade Policy of the Government of India, which provides for duty free import / replenishment / procurement from local sources of gold / silver.

4. In order to ensure smooth implementation of this, following procedure is prescribed:-

- a) The exporter shall file drawback Shipping Bill manually at Jhandewalan Jewellery Complex in green colour in quadruplicate.

The form of the shipping bill shall be as laid down vide Shipping Bill and Bill of Export (Form) Regulations, 1991. The Shipping Bill shall be accompanied by the following documents.

- (a) Invoice
  - (b) Copy of export contract / Letter of Credit
  - (c) Packing List
  - (d) GR-1 form in duplicate
  - (e) Declaration as prescribed in Annexure I
  - (f) Certificate of registration with the Gem & Jewellery Export Promotion Council, for the exporters registered with that council.
- b) The Shipping Bill must contain item-wise details indicating identification mark, gross weight and net weight of gold content (0.995 or more purity) / net silver content (0.999 purity) as the case may be.
- c) The goods and Shipping Bill shall be presented to the Customs Jewellery Expert at Jhandewalan Jewellery Complex, New Delhi. The Customs Jewellery Expert shall assess the Shipping Bill and examine the goods w.r.t. content of gold / silver. The content of gold / silver shall be certified by the Customs Jewellery Expert for drawback purpose.
- d) All Shipping Bills with FOB value more than Rs. 10 Lakhs or Drawback more than Rs. 1 Lakh shall be countersigned by the Assistant / Deputy Commissioner (Exports). For this purpose, Customs Jewellery Expert shall forward all such Shipping Bills to AC / DC (Export) at Export Shed, IGI Airport so as to reach him before 5 P.M.
- e) The Jewellery and parts thereof shall be packed in steel / tin containers of suitable size only. These containers shall be sealed by the Customs Jewellery Expert with one time wire seals and also separate serial numbered one time security seals after examination and certification of gold content (0.995 or more purity) / Net silver

content (0.999 purity) as the case may be. The serial number of the security seal shall be indicated on the Shipping Bill by the Jewellery Expert. The goods shall be sent to Air Cargo Complex IGI Airport under Customs Escort.

- f) At the exit point of export, the Customs Inspector in-charge shall verify both the Customs seals and other relevant details on the sealed packages per Shipping Bill, and the Superintendent in-charge will issue LEO if sealed packages are in order.
- g) Triplicate copy of the Shipping Bill for export of goods under a claim for drawback shall be deemed to be a claim for drawback filed on the date on which the proper officer of Customs makes an order permitting clearance and loading of goods for exportation under Section 51, and said claim for drawback shall be retained by the proper officer making such order.

The said claim for drawback should be accompanied by the following documents, namely:-

- (a) Invoice
- (b) Copy of export contract / Letter of Credit
- (c) Packing List,
- (d) Declaration as prescribed in Annexure I
- (e) Certificate of registration with the Gem & Jewellery Export Promotion Council, for the exporters registered with that council.

- h) The officer In-charge of the warehouse shall mention EGM details and Flight details on the triplicate copy of Shipping Bill and the same shall be sent to Drawback Section for processing and sanction of drawback claims. There shall be a register at warehouse to record receipt of such claims and dispatch to Drawback Section.

5. The disbursement of drawback amount, the Exporter shall provide to the Assistant Commissioner / Deputy Commissioner (Drawback), details of their

bank account in which they want drawback amount to be credited. No claim shall be sanctioned unless this information has been provided.

6. The Drawback shall be sanctioned within 7 days of receipt of drawback claim in Drawback Section. The Drawback Section shall disburse drawback amount by issue of a consolidate cheque on weekly basis for the exporters who have their bank account with any branch of the Punjab National Bank. A consolidated cheque shall be forwarded to PNB, New Custom House, IGI Airport for onward credit to the accounts of the respective exporters. For rest of the exporters who do not have an account with any branch of the Punjab National Bank, individual cheques shall be issued which shall be dispatched only by registered post / speed post. There will be no hand delivery of cheques under any circumstances.

Any difficulties in this regard may be brought to the notice of the Joint Commissioner (Drawback) at phone no. 25656078.



Dr. D. D. Rishi  
Commissioner of Customs

- Encl:-
1. Notification No. 175/2009-Customs (NT).
  2. Circular no. 33/2009.
  3. Annexure - I, Form of declaration to be attached with Shipping Bill.