

F.No. 609/54/2014-DBK (B)
Government of India
Ministry of Finance, Department of Revenue
Central Board of Excise and Customs
Drawback Division

Jeewan Deep Building, 4th Floor, Sansad Marg,
New Delhi, dated 7th May, 2014

To

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 2014 - 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 31st May 2014. 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 31st May 2014. The information has to be in respect of the inputs mentioned in Annexure 3 and cleared from January 2014 onwards.

2. It is requested that the time line of 31st May 2014 may please be adhered.

Yours faithfully,

(Rajiv Talwar)
Joint Secretary
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.

- 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 harassment to the manufacturing unit.

- d) Compile the information in Annexure - 1, export product-wise, for the selected manufacturers for the period **January, 2014- March 2014**, 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. 2014	Of item (4), Quantity cleared for Home Consumption in Jan. – Mar. 2014	Assessable Value for item in Column (5)	Of item (4), Quantity exported in 2014 Jan. – Mar.	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 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)	Total Tax Paid on the Input Services
(21)	(22)

Note: 1. Customs duties include all Customs duties and cess. Central excise duty and Service Tax include cess; 2. Rows may be added as necessary in Table; 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	030602	Frozen Shrimps
2	22071090	ENA
3	2817	Zinc Oxide
4	28183010	Calcined Alumina
5	2907400	Para Cresol
6	29214330	Ortho Toluidine
7	29216001	Diamino Stilbene Disulphonic Acid
8	33074100	Agarbatti
9	4107/410701	Finished Leather
10	4107/410702	Lining Leather
11	420101	Harness Made of Leather
12	420102	Saddle Made of Leather
13	420301	Leather Garment
14	420303	Leather Golf Gloves
15	420305	Industrial Leather Gloves
16	420306	Other Leather Gloves
17	420204	Leather Bags
18	420207	Leather Wallets
19	420307	Leather Belts
20	4420	Wooden Artware
21	500701	Natural Silk Fabric
22	510501	Wool Top
23	510601	Wool Yarn (Grey)
24	510602	Wool Yarn (Dyed)
25	511101	Wool Fabric (Grey)
26	511102	Wool Fabric (Dyed)
27	511104	Poly Wool Fabric (Dyed)
28	520501	Cotton Yarn (Grey)
29	520502	Cotton Yarn (Dyed)
30	520801/520901	Cotton Fabric (Grey)
31	520802/520902	Cotton Fabric (Dyed)
32	520905	Denim Fabric
33	520906	Denim Fabric with Lycra
34	540201	POY/PFY (Grey)
35	540202	POY / PFY (Dyed)
36	540702	Fabric of 100% Filament Yarn Dyed
37	550901	Polyester Spun Yarn (Grey)
38	550901	Polyester Viscose Spun Yarn 65/35 (Grey)
39	550902	Polyester Viscose Spun Yarn 65/35 (Dyed)
40	550902	Polyester Spun Yarn (Dyed)
41	551001	Viscose Spun Yarn Grey
42	551002	Viscose Spun Yarn Dyed
43	551103	Polyester Cotton Yarn 65/35 (Grey)
44	551104	Polyester Cotton Yarn 65/35 (Dyed)
45	551502	Fabrics of MMSF Poly Viscose Yarn 65/35 (Dyed)
46	551502	Fabrics of Polyester Spun Yarn (Dyed)
47	560804	Fishnets
48	570101	Hand Knotted Woolen Carpets
49	570103	Knotted Synthetic Carpets
50	570301	Tufted Woolen Carpets

Sr No.	Drawback Tariff Item No	Export Product
51	610603/620603	Ladies Blouse (100% Polyester)
52	610901	Cotton Knitted T-Shirt
53	610908	Cotton Knitted T-Shirt with Lycra
54	630201	Cotton Made-ups (Bed Linen)
55	630201	Cotton Made-ups (Terry Towel)
56	630203	Made Ups of MMSF
57	640305	Adult Shoe made of Leather
58	640309	Leather Sandals with Sole
59	640311	Leather Safety Shoes for Adults
60	640605	Adult Leather Shoe Uppers
61	640609	Gents Leather Sandal Uppers
62	70200090	Glass Artware
63	722303	SS Wires/Ribbon (1000 KG)
64	730501	Galvanised Steel (Pipes/Tubes)
65	732301	SS Household Utensils
66	732303	SS Household Utensils (more than 8% Nickel)
67	732602	Iron and Steel Artware
68	732606	SS Artware
69	741901	Brass Artware
70	761601	Aluminium Artware
71	820103	Axes
72	8203	Pliers
73	820401	Spanners (M/O Alloy Steel)
74	820404	Wrenches (Without Coating of Nickel)
75	8205	Steel Vices
76	8484	Gasket
77	853802	Brass Electrical Parts
78	870302	Motor Cars (Manual Transmission)
79	870303	Motor Cars (Auto Transmission)
80	871104	Motor Cycle
81	871201	Complete Bicycle
82	871202	Complete Bicycle (Multispeed)
83	871405	Chain
84	871407	Single Speed Chain Wheel & Crank
85	871410	Fork
86	871411	Fork Fittings
87	871412	Free Wheel
88	900103	Optical Fibre Cable
89	950601	Table Tennis Bat
90	950602	Table Tennis Table
91	950605	Lawn Tennis Balls
92	950607	Inflatable Synthetic Balls made of PVC
93	950608	Inflatable Ball of Polyurethane
94	950620	Cricket Balls
95	950622	Cricket Bat Made of English Willow
96	960810	Writing Instruments (Plastic Body ball pens)
97	960820	Writing Instruments (Highlighter)
98	960840	Writing Instruments (Mechanical Pencil)

Annexure - 3

S. No.	Inputs	S. No.	Inputs
1	Adhesive (other than PU/NEO/Latex) for shoes	37	Fillers for leather Industry
2	Adhesive (PU/NEO/Latex) for shoes	38	Filter for Highlighter
3	Aluminium Ingots	39	Full Insole Socks (Synthetics) – For shoes
4	Bamboo	40	Furnace Oil
5	Barium Carbonate	41	Fusible Lining for shoes
6	Bating Agent for leather industry	42	HDPE Granules
7	Binding Tapes	43	High grade Manganese Ore(with +40% Min.)
8	Borax for Glass Artware	44	Hot Rolled Coil of Steel for Steel Pipes
9	Brass ingot	45	Ink for ball pen
10	Buckle for shoes	46	Kajlak Buckle for leather industry
11	Buttons for shoes	47	Kraft paper
12	Calcite	48	Lacquer Emulsion for Glass Artware
13	Cane Handle for cricket bat	49	LDPE Granules
14	Carbon Electrode/paste	50	Leather Degreasing Agent (Fatty Acid/fatty Alcohol)
15	Casein Binder	51	Lycra yarn
16	Caustic Soda Flakes	52	Lycra Tape for shoes
17	Chrome Dyes	53	Master Batch for Highlighter
18	Chrome ore lumps/briquettes/pellets	54	Mechanical Pencil Lead
19	Copper ingots	55	Mercury
20	Cotton (Raw)	56	Metal toe cap for shoes
21	Cotton Fabric (Grey & Dyed) for Garments	57	Metallic Shanks for shoes
22	Cotton Yarn (Grey & Dyed)	58	Mild steel Round/Rod
23	CRCA Sheets	59	Mulberry raw silk
24	Crude Iodine	60	Nails/Tacks for shoes
25	Detergent for wool industry	61	Nickel Cathode
26	Dupion silk yarn	62	Nylon Thread for shoes
27	Dyes (Acid Dyes/direct Dies/Permetalised Dyes/Basic Dyes/Reactive Dyes)	63	Nylon Yarn for fishnets
28	Dyes (For Textiles)	64	Pencil Mechanism
29	Elastic for RMG	65	Penetrating Agent for leather industry for shoes
30	Elastic Tapes for Shoes	66	Pigments for shoes
31	Embroidery Thread	67	Poly wadding – for shoes
32	Empty Hard Gelatine Capsule	68	Polyester Tow
33	English Willow for cricket bat	69	Polyester fabric
34	EVA Fishing floats- for Fishnets	70	Polyester Yarn for fishnets
35	Eyelets for leather industry	71	Polypropylene Granules
36	Fatliquors	72	Polyurethane Binders

S. No.	Inputs	S. No.	Inputs
73	Polyurethane Foam for shoes	115	Tin Stabilizer
74	Potassium Carbonate	116	Tip for Ball Pens
75	Potassium Nitrate	117	Tip for Highlighter
76	Potassium Permanganate	118	Titanium Dioxide/Fluorescent Pigments
77	Preservative	119	Tubes for bicycle
78	Propane gas	120	Tyre for bicycle
79	PU Leather for shoes	121	Unit Sole with or without heel
80	Pull up Oil for finishing of leather	122	Velcro Tape for shoes
81	PVC Compound	123	Wattle Extract
82	Raw petroleum coke/Anthracite Coal	124	Wax Emulsion for pull up (spl lacquer for brush off) for leather industry
83	Raw Wool	125	Zinc Ingots
84	Reinforcement Tape – for shoes		
85	Rib Cloth for shoes		
86	Rivet / Ring for shoes		
87	Rubber Grip		
88	Saddle Tree		
89	Selenium for glass artware		
90	Sewing Thread –for shoes & RMG		
91	Shoe Finishes (Polish) for shoes		
92	Shoe Finishes (Spray) for shoes		
93	Shrimp/Prawn feed		
94	Silver Salt for glass artware		
95	Single/Multi Mode Fiber (For fibre cable)		
96	Sinkers (Used in Fishing Nets)		
97	Slip Agents for leather industry		
98	Snap Fasteners for shoes		
99	Sodium Nitrate		
100	Sodium Bicarbonate		
101	Sodium Formate / Acetate		
102	Sodium Sulphate		
103	Sodium Sulphide		
104	Soda ash		
105	SS Coil		
106	Stamping Foil – for shoes		
107	Stamping Foil for ball pens		
108	Steel Tube		
109	Sewing Thread – for shoes		
110	Syantn		
111	Synthetic Butadiene Rubber		
112	Thermo. Sheet Counter for shoes		
113	Thermo. Sheet for Toe cap/Puffs for shoes		
114	Thermoplastic Cement (rod/granules/polyester/polyamide)		