

Circular No. 30/2026 -Customs
F. No. 609/25/2025-DBK
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
New Delhi, dated 3rd July, 2026.

To

All Chief Commissioners of Customs/ Customs (Preventive)
All Chief Commissioners of Customs & Central Excise
All Commissioners of Customs/ Customs (Preventive),
All Commissioners of Customs & Central Excise.

Sir/Madam,

Subject: Grant of drawback under section 74 or refund under section 27 of the Customs Act, 1962 in cases where import duty has been paid through Duty Credit Scrips-Reg.

Board has received representations from the trade and industry regarding the difficulties faced by them in cases of drawback under section 74 or refund under section 27 of the Customs Act, 1962, where, at the time of import, the duty was paid, either wholly or partly through duty credit scrips.

2. In this regard, Board has noticed that divergent practices are being followed by the field formations. While some field formations are re-crediting the drawback under Section 74 or refund under Section 27 of the Customs Act, 1962 into the scrips or issuing re-credit certificates, others are granting the same in cash. This issue has also been highlighted in Para 5.3 of C&AG's Report No. 33/2025 on Duty Drawback Scheme, wherein it was observed that, in certain cases where the importer had discharged Basic Customs Duty (BCD) through Duty Credit Scrips, drawback under Section 74 of the Customs Act, 1962 was incorrectly granted in cash.

3. The matter has been examined in the Board. It is clarified that wherever the duty has been paid through scrip(s) at the time of import, and subsequently drawback under section 74 or refund under section 27 of the Customs Act, 1962, as the case may be, becomes admissible, the same shall be granted through re-credit and not in cash.

4. Accordingly, in cases where duty at the time of import has been paid

through RoDTEP/RoSCTL scrips, the drawback under Section 74 or refund under Section 27 of the Customs Act, 1962, as the case may be, shall be granted by way of re-credit into the electronic credit ledger of the IEC holder. The re-credited amount will be available for generation of e-scrip(s), which may be utilized by the respective IEC holder in the same manner as prescribed under notification No. 75/2021 -Customs (N.T.) dated 23.09.2021. Directorate General of Systems is in process of developing the necessary module on Customs Automated System (CAS). A detailed advisory will be issued by the Directorate General of Systems upon completion of the said module.

5. In cases involving legacy schemes such as MEIS, SEIS, etc., where the import duty was paid through such legacy scrips and re-credit of the scrips is not feasible at the time of sanctioning drawback under Section 74 or refund under Section 27 of the Customs Act, 1962, as the case may be, the Customs authority shall issue a re-credit Certificate for revalidation of duty credit scrips from DGFT containing the details of the scrip utilised, the date of import of the goods subsequently re-exported, and the amount debited at the time of import.

6. Difficulty faced, if any, in the implementation of this Circular may be brought to the notice of the Board.

Yours faithfully

(Mahendra Singh Gurjar)
OSD, Drawback Division, CBIC