

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

**Notification No. 109/2015-CUSTOMS (N. T.)**

New Delhi, the 16<sup>th</sup> November, 2015

G.S.R. (E). In exercise of the powers conferred by section 75 of the Customs Act, 1962 (52 of 1962), section 37 of the Central Excise Act, 1944 (1 of 1944) and section 93A read with section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, namely:-

1. (1) These rules may be called the Customs, Central Excise Duties and Service Tax Drawback (Second Amendment) Rules, 2015.

(2) They shall come into force on 23<sup>rd</sup> November, 2015

1. In the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995,-

(i) in rule 3, in sub-rule (1), in the second proviso, clause (v) shall be omitted;

(ii) in rule 6, sub-rule (4) shall be omitted;

(iii) in rule 7, -

(a) in sub-rule (3), -

(A) for the words Where the manufacturer or exporter desires that he may be granted drawback provisionally , the words Provisional drawback amount, as may be specified by the Central Government, shall be paid by the proper officer of Customs and where the manufacturer or exporter desires that he may be granted further drawback provisionally shall be substituted,

(B) for the words applications made under that rule and the grant of provisional drawback , the words applications made under that rule along with details of provisional drawback already paid and the grant of further provisional drawback shall be substituted;

(b) sub-rule (5) shall be omitted.

**[F. No. 609/94/2015-DBK]**

**(Theodore Tigga)**  
**Under Secretary to the Government of India**

Note.- The principal rules were published vide notification number 39/1995-Customs (N.T.), dated 26<sup>th</sup> May, 1995, in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), vide number G.S.R. 441 (E),

dated the 26<sup>th</sup> May, 1995, and was last amended by notification number 20/2015-Custom (N.T.), dated the 10<sup>th</sup> February, 2015 *vide* number G.S.R. 81 (E), dated the 10<sup>th</sup> February, 2015.