

[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. 73/2017-CUSTOMS (N.T.)

New Delhi, the 26th July, 2017

G.S.R. 954(E). – In exercise of the powers conferred by sub-sections (2) and (3) of section 75 of the Customs Act, 1962 (52 of 1962) and sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 1944), read with rules 3, 4 and 5 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, the Central Government hereby amend the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 131/2016 - Customs (N.T.), dated the 31st October, 2016, published *vide* number G.S.R. 1018 (E), dated the 31st October, 2016, namely:–

In the said notification, under the heading 'Notes and conditions', for serial number 12A, the following shall be substituted, namely:-

“(12A) The rates and caps of drawback specified in columns (4) and (5) of the said Schedule shall be applicable to export of a commodity or product if the exporter satisfies the following conditions, namely:-

(a) (i) the exporter shall declare, and if necessary, establish to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, that no input tax credit of the central goods and services tax or of the integrated goods and services tax has been and shall be availed on the export product or on any of the inputs or input services used in the manufacture of the export product, or

(ii) if the goods are exported on payment of integrated goods and services tax, the exporter shall declare that no refund of integrated goods and services tax paid on export product shall be claimed;

(b) the exporter shall declare, and if necessary, establish to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, that the exporter has not carried forward and shall not carry forward the amount of Cenvat credit on the export product or on the inputs or input services used in the manufacture of the export product, under the Central Goods and Services Tax Act, 2017 (12 of 2017).”

2. The notification shall be deemed to have come into force on the 1st July, 2017.

[F. No. 609/64/2017-DBK]

(Anand Kumar Jha)

Under Secretary to the Government of India

Note: The principal notification No. 131/2016-Customs (N.T.), dated the 31st October, 2016 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 31st October, 2016 *vide* number

G.S.R. 1018 (E), dated the 31st October, 2016 and was last amended *vide* notification No. 59/2017-Customs (N.T.), dated the 29th June, 2017 *vide* number G.S.R. 724(E), dated the 29th June, 2017.