

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
New Delhi**

Notification No. 64/2008-Customs (N.T.)

Dated 29th May, 2008

G.S.R.413 (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 Amendment Rules, 2008.
(2) These rules shall come into force on the date of their publication in the Official Gazette.
2. In the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995,-
 - (i) in rule 3, in sub-rule (1), after clause (iv) of the second proviso, the following clause shall be inserted, namely :-
“(v) on any of the goods falling within Chapter 72 or heading 1006 or 2523 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).”;
 - (ii) in rule 6, after sub-rule (3), the following sub-rule shall be inserted, namely :-
“(4) No amount or rate of drawback shall be determined in respect of any of the goods falling within Chapter 72 or heading 1006 or 2523 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).”;
 - (iii) in rule 7, after sub-rule (4), the following sub-rule shall be inserted, namely :-
“(5) No amount or rate of drawback shall be determined in respect of any of the goods falling within Chapter 72 or heading 1006 or 2523 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).”.

Sd/-

(JAGMOHAN SINGH)

Under Secretary to the Government of India

(F. No. 609/73/2008-DBK)

Note : The principal rules were published vide Notification No. 37/95-Customs (N.T.), dated the 26th May, 1995, published in the Gazette of India, Part II, Section 3, Sub-Section (i), vide G.S.R. 441(E), dated the 26th May, 1995, and was last amended vide Notification No. 80/2006-Customs (N.T.), dated the 13th July, 2006 [G.S.R. 419 (E), dated the 13th July, 2006].

Member-exporters can avail the Notification No. 80/2006-Customs (N.T.), dated the 13th July, 2006 from the following Website :

<http://www.cbec.gov.in/customs/cs-act/notifications/notfns-2k6/csnt80-2k6.htm>