

**F. No. 609/114/2007-DBK**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Excise & Customs**  
**New Delhi**

**Circular No. 39/2007-Customs**

Dated 9th October, 2007

**Drawback Schedule, 2007-08 - increase in drawback rates with retrospective effect from 1.4.2007 - exemption from filing supplementary claims – regarding.**

I am directed to invite your attention to notification No.68/2007-Cus(NT), dated 16.7.2007 vide which the increased rates of duty drawback on specified items (as specified in paragraph 4 of the notification) were given effect retrospectively from 1.4.2007. In this connection, several representations have been received from the trade bodies requesting that the differential drawback amount which has become due to the exporters because of the increase in drawback rates with retrospective effect from 1.4.2007, may be automatically credited into the exporters' accounts by the EDI system of Custom Houses without the exporters having to file supplementary claims against each EDI shipping bill. It has been stated that filing of a supplementary claim in each case as required under Rule 15 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 shall generate a lot of avoidable paper work for the exporters as well as for the Custom Houses.

2. The matter has been considered by the Ministry and it has been decided to give one time relaxation to exporters under Rule 17 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 from filing supplementary claims against all EDI Shipping Bills in respect of which Let Export Orders (LEOs) were given by the Customs authorities during the period 1.4.2007 to 17.7.2007

3. Accordingly, the differential drawback amount which has become due to the exporters against exports effected through EDI during this period may be paid to them without their having to file supplementary claims. The Directorate General of Systems has been requested to provide a suitable software to all EDI locations which will ensure that the differential amount of drawback gets automatically processed and credited to the exporters' accounts without their having to file individual supplementary claims. However, in case of manual shipping bills the exporters shall be required to file supplementary claims as required under Rules 15 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995.

4. All precautions may please be taken to ensure that only the correct amount gets credited into the exporters' accounts. Sample cases may be taken up for manual checking and validation. It may also be ensured that in cases where the exporters have already taken the differential drawback by filing supplementary claims, the EDI system does not again credit the differential drawback amount into exporter's accounts.

5. A suitable Public Notice for information of the Trade and Standing Order for guidance of the staff may be issued. Difficulties faced, if any, in implementation of the circular may be brought to the notice of the Board.

*Sd/-*  
(P. K. MOHANTY)  
Joint Secretary (Drawback)