



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

Notification No. 27/2006-Customs

Dated 14th March, 2006

S. O. 324 (E). - In exercise of the powers conferred by sub-section (2) of section 74 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.19-Customs, dated the 6th February, 1965, S.O. 426, dated the 6th February, 1965, namely :-

In the said notification, for the Table, the following Table shall be substituted, namely :-

Table

<i>Sl. No.</i>	<i>Length of period between the date of clearance for home consumption and the date when the goods are placed under Customs control for export</i>	<i>Percentage of import duty to be paid as Drawback</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
1.	Not more than three months	95%
2.	More than three months but not more than six months	85%
3.	More than six months but not more than nine months	75%
4.	More than nine months but not more than twelve months	70%
5.	More than twelve months but not more than fifteen months	65%
6.	More than fifteen months but not more than eighteen months	60%
7.	More than eighteen months but not more than twenty-one months	55%
8.	More than twenty-one months but not more than twenty-four months	50%

9.	More than twenty-four months but not more than twenty-seven months	45%
10.	More than twenty-seven months but not more than thirty months	40%
11.	More than thirty months but not more than thirty-three months	35%
12.	More than thirty-three months but not more than thirty-six months	30%
13.	More than thirty-six months	NIL

Sd/-

(DR. M. SUBRAMANYAM)

Deputy Secretary to the Government of India

[F. No. 609/13/2005-DBK]

Note : The principal Notification No. 19-Customs dated the 6th February, 1965, was published vide number S. O. 426, dated the 6th February, 1965, and was last amended by Notification No. 45-Customs, dated the 2nd May, 1970, published vide number S. O. 1542, dated the 2nd May, 1970.