

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

Notification No. 10/2006-Customs (N.T.)

Dated 15th February, 2006

G.S.R. 64(E). - In exercise of the powers conferred by Section 75 of the Customs Act, 1962 (52 of 1962) and Section 37 of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Customs and Central Excise Duties Drawback Rules, 1995, namely :-

1. (1) These rules may be called the Customs and Central Excise Duties Drawback (Amendment) Rules, 2006.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Customs and Central Excise Duties Drawback Rules, 1995 (hereinafter referred to as the said rules, after rule 8, the following rule shall be inserted, namely :-
“8A. Upper Limit of Drawback money or rate - The Drawback amount or rate determined under rule 3 shall not exceed one third of the market price of the export product.”;
3. In the said rules, in rule 12, in sub-rule (1), in clause (a), sub-clause (ii) shall be substituted as follows :-
(ii) in respect of Duties of Customs and Central Excise paid on the containers, packing materials and materials used in the manufacture of the export goods on which Drawback is being claimed, no separate claim for rebate of Duty under the Central Excise Rules, 2002 has been or will be made to the Central Excise authorities;
4. In the said rules, in rule 16A, in sub-rule (2), -
(i) for the words “on receipt of relevant information from the Reserve Bank of India, the Assistant Commissioner of Customs”, the words “If the exporter fails to produce evidence in respect of realisation of export proceeds within the period allowed under the Foreign Exchange Management Act, 1999, or any extension of the said period by the Reserve Bank of India, the Assistant Commissioner of Customs or the Deputy Commissioner of Customs, as the case may be” shall be substituted;
(ii) for the words “thirty days, the Assistant Commissioner of Customs”, the words “thirty days, the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be” shall be substituted;

Sd/-

(DR. M. SUBRAMANYAM)

Deputy Secretary to the Government of India

F. No. 609/238/2005-DBK

Note - The principal rules were notified vide Notification No. 37/95-Customs & Central Excises (NT), dated the 26th May, 1995, which was published vide number G.S.R. 441(E), dated the 26th May, 1995, and was last amended by Notification No. 20/2003-CUSTOMS (N.T.), dated the 3rd March, 2003, published vide number G.S.R. 186(E), dated the 3rd March, 2003.