

The background of the slide is a photograph of two people silhouetted against a bright, cloudy sky. One person is standing on a rocky peak, leaning forward and reaching out with their right hand. The other person is climbing up the side of the peak, reaching up with their left hand to grasp the first person's hand. The scene is set against a backdrop of distant mountains and a clear sky with some wispy clouds.

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# GOODS AND SERVICE TAX

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## DRAWBACK DECLARATION

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# Drawback during the Transition Period

During the transition period of 3 months, an additional Declaration to be given for claiming of Drawback is enumerated below :

SL. No.	Declaration	Description
1.	DBK001	"I declare that no ITC of the CGST/IGST has been availed for any of the inputs/ input services used in the manufacture of the export products."
2.	DBK002	"I declare that no refund of IGST paid on export goods shall be claimed."
3.	DBK003	"I declare that CENVAT credit on the inputs/ input services used in the manufacture of the export goods has not been carried forward in terms of CGST Act, 2017."

# Drawback during the Transition Period

Sl. No	Exporter	Conditions	Drawback Applicability and Declaration requirement
1.	Merchant	Exporting under Bond/ LUT and taking CGST/SGST credit on local purchases or IGST Credit on inter-state Purchase	Claim Transition Drawback and declare DBK002 & DBK003
2.	Merchant	Exporting on payment of IGST utilising old credits under Central Excise, VAT, Service Tax	Claim Transition Drawback and declare DBK001 & DBK003
3.	Manufacturer	Exporting on payment of IGST or under Bond/LUT	Make calculation of Credits available as on 30.06.2017 as shown in Excise/VAT/Service Tax return compare the same with Drawback on exports for the period 01.07.2017 to 30.09.2017, choose your option accordingly.



 **THANK  
YOU**