



दि प्लास्टिक्स एक्सपोर्ट प्रमोशन कौन्सिल

(भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग द्वारा प्रायोजित)
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THE PLASTICS EXPORT PROMOTION COUNCIL

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Ref No. Plexh/DBK/643

10.10.2019

To,
All the Members
All Members of Committee of Administration

Dear Sir,

Sub : Request for views/suggestions and data for review of All Industry Rates (AIR) of Duty Drawback for the year 2019

Ref. : F.No. 609/30/2019-DBK/1498

This has reference to communication dated 01.10.2019 received from Drawback Division, Department of Revenue, New Delhi regarding request for views/suggestions and data for review of All Industry Rates (AIR) of Duty Drawback for the year 2019.

Members are requested to provide data w.r.t inputs used in the manufacture of respective export products in the specified formats comprising two parts viz. Format - I(A) & (B) & Format II(A) & (B) (attached herewith).

Further, while providing the above data, care should be taken regarding the following:

- Data provided should be complete for the exports made during the period January 2019 to June 2019.
- The incidence of duty should be restricted to Customs duty suffered on the inputs and Central Excise duty on petroleum products as specified in Schedule- IV of the Central Excise Act, 1944. The incidence of other taxes/duties such as GST, States/UT taxes, etc. should not be included for calculation of total incidence of duties for the purpose of duty drawback scheme.
- Data provided should be of manufacturers/ manufacturer exporters and it should be certified by the manufacturer and its Chartered Accountant/ Cost Accountant.
- Data submitted should pertain to at least five units for each export product so as to be representative of the industry. The units should be selected from amongst the small, medium as well as large manufacturer exporters.
- The data should be supported by relevant documents such as copies of Bills of Entry of imported inputs, Shipping Bills of export product, relevant Central Excise invoices, etc.
- The data provided should pertain to only those manufacturers/units that are ready to have their records and production processes inspected by Customs/ Central Excise Department if required for the purpose of verifying the correctness of information.

In addition to above, your views/suggestions for rationalization of entries in the AIR Drawback Schedule, including for those tariff items where specific data has not been provided earlier, may also be sent along with justification.

Interested members are requested to take note of this communication and provide data as per above guidelines along-with supporting latest by 13/10/2019 to the undersigned at bharti@plexconcil.org.

With best regards,
Yours sincerely,

Bharti Parave
(Sr. Executive)

FORMAT - I (A)

(To be furnished export product-wise by individual manufacturer whose goods are exported)

INPUT DETAILS FOR EXPORT PRODUCT

Data pertaining to exports made during: January – June 2019

Name of the manufacturer whose goods are exported: _____

Description, Drawback tariff item and Unit Quantity Code (UQC) of export product: _____

Name of input	Unit of input	Quantity of domestic inputs used	Value of domestic inputs used (excluding GST)	Quantity of imported inputs used	CIF Value of imported inputs used	Total Customs duties paid on the inputs used (excluding IGBT and compensation cess)
1	2	3	4	5	6	7

Quantity of goods cleared in domestic market during Jan – June 2019 (in UQC)	Value of goods (excluding GST) cleared in domestic market during Jan – June 2019	Quantity of goods exported during Jan – June 2019 (in UQC)	FOB value of goods exported during Jan – June 2019
8	9	10	11

Packaging details:

Total quantity of domestic inputs in packaging	Value of domestic inputs in packaging	Total quantity of imported inputs in packaging	Value of imported inputs in packaging	Total Customs duties paid on the inputs used (excluding IGBT and compensation cess)

Note:

1. Customs duties in Col. 7 to include only Basic Customs Duty and Social Welfare Surcharge (SWS).
2. Data should be submitted drawback tariff item wise taking into account all types / models / styles / qualities of the export product.
3. Value and duty to be given in Rupees.
4. Unit Quantity Code (UQC) should be as per the Drawback schedule.
5. Data to be certified by the manufacturer and its Chartered Accountant/ Cost Accountant.
6. Packaging details should be in respect of goods cleared both in domestic market and for exports.

FORMAT - I(B)

(To be furnished by individual manufacturers whose goods are exported)

DETAILS OF CAPTIVE POWER USED FOR MANUFACTURING IN THE FACTORY

Name of manufacturer:

(i) Details of Power Consumed:

No. of Units of power consumed for manufacturing the total quantity manufactured (in KWH)	Out of Col. 1, no. of units of power purchased from grid (in KWH)	Out of Col. 1, no. of units of power generated through DG sets (in KWH)
(1)	(2)	(3)

(ii) Details of fuel used for Captive Power generation (Col. 3 above):

Name of Input (fuel)	Customs Tariff Heading	Locally purchased input used for export production for which duty paying documents are available with the exporter		Central Excise duty paid on locally procured input as per duty paying documents available with the exporter. (in Rs.)	Imported input used for export production for which duty paying documents are available with the exporter		Customs duty paid on imported input as per duty paying documents available with exporter (in Rs.)	
		Quantity (in UQC)	Value (in Rs.)		Quantity (in UQC)	Value (in Rs.)	BCD	CVD
(1)	(2)	(3)	(4)	(5)	(8)	(9)	(10)	(11)

Note: Data to be certified by the manufacturer and its Chartered Accountant/ Cost Accountant.

FORMAT II (A)
(To be furnished by the Export Promotion Councils/Associations etc. based on data given by individual manufacturers whose goods are exported and whose data is given in Formats I(A) and I(B))

INPUT DETAILS FOR EXPORT PRODUCT

Data pertaining to: January – June 2019

Description, drawback tariff item and UQC of export product (To be filled separately for each export product)

Principal inputs* used in manufacture of the export product	Unit of input	Total Quantity of imported inputs	Total Quantity of domestically procured inputs
1	2	3	4

* This should not include fuel and packaging.

FORMAT II (B)

(To be furnished by the Export Promotion Councils/Associations etc. based on data given by individual manufacturers whose goods are exported)

EXPORT PRODUCT WISE WORK SHEET

Data pertaining to: January to June 2019

Description and drawback tariff item of export product--

UQC--

Average FOB (in Rs.)/unit --

Details of inputs

Sl. No.	Principal inputs	Unit of input	Quantity	Import Ratio (in %)	Indigenous Ratio (in %)	Import price (per unit of input)	Total import value (Import price X Quantity)	Rate of BCD/ C.Ex. duty	Total BCD/ C. Ex. Duty Amount	S.W. Surcharge Amount	Total Duty incidence (BCD+ C.Ex.+ SWS)
1											
2											
3	Fuel (Diesel)										
4	Packaging										
	Total										

Notes:

- 1 This work sheet is an abstract of the Formats I (A) & I (B) and shall be filled by Export Promotion Council/ Association etc. It is to be derived from the data provided in the Formats I (A) & I (B) to be filled by the individual exporters.
- 2 Input heading 'Fuel' should include data for only that part of diesel which is used for generation of captive power. In case any petroleum product is also used as an input, data for the same should be provided under the heading 'Inputs' and not 'Fuel'.
- 3 In case it is not possible to segregate the quantity and other details of different materials used in the packing of export goods, a consolidated amount of total quantity used and total duty paid on such quantity should be provided in the relevant columns.
- 4 The number of inputs is only illustrative. The number and description of the inputs should be provided as per the manufacturing process.