

Ref. No. : Plexh/Cir/711

12-01-2023

To,

All Members of Plexconcil

Dear Sir / Madam

Subject Request for views/suggestions and data for review of All Industry Rates (AIR) of Duty Drawback for the year 2023

We wish to inform you that the Government of India has constituted a Committee for determination of Duty Drawback rates which will be reviewing the All Industry Rates (AIRs) of Duty Drawback for the year 2023 with reference to the incidence of Customs and Central Excise duties on goods manufactured for export.

In this regard, the Department of Revenue, Directorate of Drawback has requested to provide data relating to inputs (including packing materials) used in the manufacture of the relevant export products in the format as specified in Annexure II (Click Here <<u>http://plexconcil.co.in/phplist/lt.php?tid=LB8AAFUPAVUEBxUIV1MPGQIFAABIUFNWAhsFB1BXAAE</u>GAIMNUAJJCF0EAFJXUAIZBQBTW0gGAwIMGwsGAFcfUVJRVA1aAANRVwEMTQMMU1JUBFUASFMCBwIbB1BTBB9XUwJUGFFWB1NTBAwJA1QOBw>)

In respect of products where multiple models are exported under the same CTH like mobile phones, turbochargers, transformers of different specifications, etc., the data may be furnished as prescribed in Table 3 instead of Table 1 of Annexure II. The data, however, in respect of items at serial nos. 1 to 11 and Table 2 of Annexure II needs to be necessarily furnished.

While providing the data, care should be taken regarding the following aspects -

* Data provided should be complete for the exports made during the period April 2022 to September 2022. For a particular manufactured export item, the details of the input(s) that are used in the manufacture of that particular export item should be indicated.

* The incidence of duty should be furnished only for Customs duty on the inputs and Central Excise duty on petroleum products. The incidence of other taxes/duties such as IGST, COST, SGST, Anti- Dumping Duty/ Safeguard Duty, Other States/UT taxes, etc. are not to be included for calculation of total incidence of duties for the purposes of Duty Drawback scheme

* Data submitted, to the extent possible, should be representative of the exports by the small, medium as well as large manufacturer exporters, for a particular product.

* Data provided should be certified by the concerned manufacturers and their Chartered Accountants/ Cost Accountants.

* The data should be supported by relevant documents such as Bills of Entry of imported inputs, Shipping Bills of export product, relevant Central Excise invoices, etc.

* A copy of data submitted in Annexure II should also be provided in MS Excel format.

In addition to above, your views/suggestions, if any, 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.

Members are requested to go refer the circular and also excel sheet format and do the needful accordingly. It is requested that the above information should be sent to the council by 25th January 2023 on email id- <u>bharti@plexconcil.org</u> <<u>mailto:bharti@plexconcil.org</u>>; <u>isha@plexconcil.org</u> <<u>mailto:isha@plexconcil.org</u>> for initial examination and onward submission.

Best regards,

Bharti Parave

Asst. Director – Trade & Policy

The Plastics Export Promotion Council