

**For Duty Drawback on All Industry Rates/Fixation of Drawback Rates/Refund of Terminal Excise Duty**

**GUIDELINES FOR APPLICANTS**

1. Two copies of the application must be submitted unless otherwise mentioned.
2. Each individual page of the application has to be signed by the applicant.
3. a. Part 1 & Part 4 has to be filled in by all applicants. In case of applications submitted electronically, no hard copies of Part 1 may be submitted. However in cases where applications are submitted otherwise, hard copy of Part 1 has to be submitted.
- b. Only relevant portions of Part 2 need to be filled in.
4. **Application must be accompanied by documents as per details given below:**

**X. For Duty Drawback on All Industry Rates/Fixation of Drawback Rates/Refund of Terminal Excise Duty**

1. Bank Receipt (in duplicate)/Demand Draft/EFT details evidencing payment of application fee in terms of Appendix 21B.
2. **In case of Refund of Terminal Excise Duty/Duty Drawback**
  - a. Supply invoices certified by Project Authority or self certified or excise attested invoices. In case of 100% EOUs/STP/EHTP units, a complete AR-3A/ supply invoice certified by the bond officer is to be furnished.
  - b. Payment certificate issued by the Project Authority as per Appendix 22C. For supply to EOU units the certificate to be given regarding receipt of payment through normal banking channel in the form given in Appendix- 22B. However, in respect of supplies under paragraph 8.2 (d), (e), (f), (g) and (j), wherever eligible for refund of TED, if the applicant is not able to furnish payment certificate, he may alternatively furnish the copies of the excise invoices showing the receipt of the material by the Project Authority duly countersigned by the authorised person for this purpose as given in note (3) of Appendix-27, in lieu of payment certificate. In such cases, the applicant shall furnish the copies of the excise invoices showing the receipt of the material by the Project authority duly countersigned by the authorised person for this purpose as given in note (3) of Appendix-27 in lieu of payment certificate.
  - c. Photocopy of complete A.R.O./Back to Back LC
  - d. Photocopy of the purchase order/L.O./contract (self certified).
  - e. Original input stage Invoices with corresponding ER-1/ER-3 duly certified by Excise authorities or self certified invoice showing the Terminal Excise Duty paid.
  - f. In respect of supplies under paragraph 8.2(d), (e) (f) (g) and (j), the applicant shall furnish a copy of the project authority certificate as given in Appendix-27.
3. **Additional documents to be submitted wherever brand rate of duty drawback is being claimed:**
  - a. DBK I duly certified by a Chartered Engineer in the format given in Appendix
  - b. DBK II, IIA, III & III-A, duly certified by a Chartered Accountant along with self certified non-availment of CENVAT credit
  - c. Photocopies of Bill of Entries along with relevant Import Invoices.
  - d. Original input invoices with corresponding ER-1/ER-3 duly certified Central excise authorities or self-certified invoices showing payments of excise duty in support of the details shown in DBK-III and DBK-IIIA in the format given in Appendix

**Note:** In case of public sector undertaking, the DBK statements may be signed/ certified by the Head of Production and Head of Finance department.

# PART 1

**Note: Please state 'Not Applicable' wherever the information/data is not applicable to you.**

<b>1. IEC Details</b>
i. IEC Number
ii. Date of Issue
iii. Issuing Authority

<b>2. Applicant Firm Details</b>
i. Name
ii. Address (Registered Office in case of Companies and Head Office in case of Others)
iii. Address of all Branches/Divisions/Units/Factories located in India & abroad (attach extra sheet if required)
iv. Telephone
v. Email address (for correspondence with DGFT)

<b>3. Details of Proprietor/Partners/Directors/Karta/Trustee of the applicant firm (attach extra sheet if required)</b>
i. Name
ii. Father's Name
iii. Residential Address
iv. Telephone

<b>4. Nature of Concern (please tick)</b>	(√)
i. Government Undertaking	
ii. Public Limited Company	
iii. Private Limited Company	
iv. Proprietorship	
v. Partnership	
vi. Others	

<b>5. Type of Exporter (please tick)</b>	(√)
i. Merchant Exporter	
ii. Manufacturer Exporter	
iii. Service Provider	
iv. Others (please specify)	
v. Merchant cum Manufacturer	

<b>6. Industrial Registration Details</b>
i. SSI/IEM/LOI or IL Registration Number
ii. Date of Issue
iii. Issuing Authority
iv. Products for which registered

<b>7. Service Tax Registration Details (in case of Service providers)</b>
i. Service Tax Registration Number
ii. Issuing Authority
iii. Services for which registered

<b>8. RCMC Details</b>
i. RCMC Number
ii. Date of Issue
iii. Issuing Authority
iv. Valid upto
v. Products for which registered

<b>9. Status House Details</b>
i. One/Two/Three/Four/Five Star
ii. Certificate Number
iii. Date of Issue
iv. Issuing Authority
v. Valid Upto

<b>10. PAN Details</b>
i. PAN Number
iii. Issuing Authority

<b>11. Excise Details</b>
i. Excise Registration Number
ii. Issuing Authority

<b>12. VAT Details</b>
i. VAT Registration Number
ii. Issuing Authority

**13. Turnover Details for the preceding three licensing years**

FY	Annual Domestic Turnover (Rs Lakhs)	Annual Export Turnover (Rs Lakhs)

## PART 2

<b>1. IEC Number</b>
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<b>2. Applicant Details</b>
i. Name
ii. Address

<b>3. Application for (please tick the category for which the application is being made) :</b>	
	( √ )
I. Importer Exporter Code Number (IEC)	
II. Import Licence for Restricted Items	
IIA. Import Certificate under Indo - US Memorandum	
III. Export Licence for Restricted Items	
IIIA. Export Licence for SCOMET Items	
IV. Star Export House Certification	
V. Advance Authorisation / DFRC	
VA. Gem Replenishment Authorisation	
VB. Diamond Imprest Authorisation	
VC. DEPB	
VD. Duty Free Import Authorisation	
VI. EPCG Authorisation	
VII. Served from India	
VIII. Vishesh Krishi And Gram Udyog Yojana (VKGUY)	
IX. Target Plus Scheme	
<b>X. Claiming Duty Drawback on All Industry Rates/Fixation of Drawback Rates/Refund of Terminal Excise Duty</b>	√
XA. Focus Market Scheme	
XB. Focus Product Scheme	

<b>4. Application Submission Details (in case of electronically submitted applications)</b>	
i. ECOM Reference Number	
ii. Date of Submission on Server	
iii. Submitted to which <b>Regional</b> Authority	
iv. File Number	
v. Date of Issue	

<b>5. Application Fee Details</b>	
Amount (Rs)	
Demand Draft/Bank Receipt/Electronic Fund Transfer No	
Date of Issue	
Name of the Bank on which drawn	
Bank Branch on which drawn	

**Note;**

1. Only one category of application may be made in the Form.
2. In case of application for issue of IEC number, information at Serial No 1 may be left blank.

## SUB SECTION X

### Part-A For Claiming Duty Drawback on All Industry Rates/Fixation of Drawback Rates/Refund of terminal Excise Duty

<b>1. Details of products supplied</b>
i. Description
ii. Technical Characteristics
iii. Net Weight of the product supplied per unit
iv. Serial No of All Industry Rate in Drawback Schedule
v. All Industry Drawback Rate in Drawback Schedule
vi. Central Excise Tariff Chapter / Heading under which classified
vii. Rate of Central excise Duty payable on product supplied
viii. Current FOR prices of product supplied
ix. Total Production value of the product supplied in the preceding three years

<b>2. Mode of Supplies (please tick)</b>		(√)
i. Under Central Excise Bond		
ii. After payment of duty under claim of rebate of Central Excise Duty		
iii. Otherwise		

3.

i. Whether in respect of any of raw material/components the benefits under Rule 18 & 19 of Central Excise Rules, 2002

or any other Central Excise Rules is being availed of? Yes/No

ii. If so the details thereof in respect of each input/raw material:

4.

i. Whether in respect of any of raw material/components CENVAT benefits

under Rule 3 of CENVAT credit Rule, 2004 of Central Excise Rules is being availed of? Yes/No

ii. If so the details thereof in respect of each input/raw material:

5.

i. Whether any declaration has been filed in terms of Rule 57(g) (1) of Central Excise Rules for availing CENVAT benefits under Rule 3?

Yes/No

ii. If so, details of inputs for which such benefit claimed

6.

i. Whether any other benefit under any of the Customs and/or Central Excise Notification is being availed of in respect of the raw material, components and other inputs used in the product supplied?

Yes/No

ii. if so, the details thereof

7.

i. Whether in respect of the imported material benefits of Duty Exemption Scheme are being availed of? Yes/No

ii. If so, the Authorisation details may be furnished:

iii. File Number of Advance Authorisation wherein Drawback claim declaration has been filed:

8.

i. Whether in respect of the imported material, manufacture under Bond procedure in terms of Section 65 of Customs Act, 1962 is being followed? Yes/No

ii. If so, the details thereof

**Part B For Fixation of Duty Drawback rates**

9. Please tick whichever is applicable	
(√)	
i. Under Rule 6 (1) (a) of Drawback	
ii. Under Rule 7 (1) of Drawback	

10. Drawback rate or amounts expected (enclose working sheet in support thereof):

11. In case the application is for fixing of Brand Rate under Rule 7(1) of Drawback Rules, is the rate indicated in Serial No 1 (v) less than four-fifth of the rate indicated in serial 10 above.

12. In case the application is for fixing of Brand Rate under Rule 6 of Drawback Rules, is the rate worked out as at serial 10 above more than 1% of FOR value, if so the percentage of Drawback rate expected to FOR value.

13. Is the FOR value with regard to each item in the Supply Invoice less than the value of all imported materials used in the manufacturing of such goods?

14. If not, what is the percentage of value addition against each entry in the Supply Invoice.

15. Brief Process of Manufacture (enclose catalogue/literature etc. of the items of import)

**Part C For Refund of Terminal Excise Duty**

16.
i. Central Excise Tariff Chapter/Heading in which classified
ii. Rate of Central Excise Duty payable on the product supplied

17. Central Excise Invoice and corresponding ER-1/ER-3 showing amount of Terminal Excise Duty paid or self certified Invoice showing the amount of Terminal Excise Duty paid

## PART 4

### DECLARATION/UNDERTAKING

1. I/We hereby declare that the particulars and the statements made in this application are true and correct to the best of my/our knowledge and belief and nothing has been concealed or held there from.
2. I/We fully understand that any information furnished in the application if found incorrect or false will render me/us liable for any penal action or other consequences as may be prescribed in law or otherwise warranted.
3. I/We undertake to abide by the provisions of the Foreign Trade (Development and Regulation) Act, 1992, the Rules and Orders framed there under, the Foreign Trade Policy, the Handbook of Procedures and the ITC(HS) Classification of Export & Import Items.
4.
  - a. I/We hereby certify that the firm/company for whom the application has been made has not been penalized under the Customs Act, Excise Act, Foreign Trade (Development & Regulation) Act 1992 and FERA/FEMA.
  - b. I/We hereby certify that none of the Proprietor/ Partner(s)/ Director(s)/Karta/Trustee of the firm/company, as the case may be, is/are a Proprietor/Partner(s)/Director(s)/Karta/Trustee in any other firm/Company which has come to the adverse notice of DGFT.
  - c. I/We hereby certify that the Proprietor/Partner(s)/Director(s)/Karta/Trustee, as the case may be, of the firm/company is/are not associated as Proprietor/Partner(s)/Director(s)/Karta/Trustee in any other firm/company which is in the caution list of RBI.
  - d. I/We hereby certify that neither the Registered Office/Head Office of the firm/company nor any of its Branch Office(s)/Unit(s)/Division(s) has been declared a defaulter and has otherwise been made ineligible for undertaking import/export under any of the provisions of the Policy.
5. I/We hereby declare that I/We have not obtained nor applied for such benefits (including issuance of an Importer Exporter Code Number) in the name of our Registered/Head Office or any of our Branch(s)/Unit(s)/Division(s) to any other Regional Authority.
- 5A. I/ We hereby declare that I/we have perused the list of SCOMET items as contained in the Appendix 3 to the Schedule 2 of the ITC (HS) Classifications of Export-Import Items, 2004-09 and that the item(s) exported / proposed to be exported does not fall within this list and that I/ We agree to abide by the provisions of the Policy for export of SCOMET items contained in the Foreign Trade Policy, Schedule 2 of ITC (HS) and the Handbook of Procedures (Vol.1), irrespective of the scheme under which the item is exported / proposed to be exported (the underlined portion will be deleted in case an application for export license for SCOMET item is being filed).
6. I/We solemnly declare that I/We have applied for / obtained a RCMC to the Export Promotion Council which pertains to our main line of business. In case we have applied to any other council, the application has been made within the purview of the provisions of Para 3.12 and Para 3.12.1 of the Handbook of Procedures (Vol 1).
17. **(applicable in case of Claim For Duty Drawback on All Industry Rates/Fixation of Drawback Rates/Refund of Terminal Excise Duty only)**
  - a. I/we further declare that I/We shall immediately refund the amount of drawback obtained by us in excess of any amount/rate which may be re-determined by Government as a result of post verification.
  - b. I/we further declare that no export proceeds are outstanding beyond the prescribed period as laid down by the RBI, or such extended period for which RBI permission has been obtained.
  - c. I/we further declare that the goods supplied are not excisable/Goods are excisable but CENVAT/rebate facility is not available to the recipient of the goods.
18. I hereby certify that I am authorised to verify and sign this declaration as per Paragraph 9.9 of the Policy.

Signature of the Applicant

Name

Designation

Official Address

Telephone

Residential Address

Email Address

Place

Date