

All Industry Rates of Duty drawback

Ministry of Finance Department of Revenue Excise and Custom, Drawback division is in process of reviewing All Industry Rate of Duty drawback. All the exporters and Trade associations are requested to please provide their inputs for onward submission to Ministry of Finance and Ministry of Commerce & Industry. The details guideline along with proforma -1(A), proforma -1(B), proforma -II and proforma III I are annexed.

The requested information may please be submitted to AEZ division of APEDA by 9th June, 2014

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Guideline for all industry rates of duty drawback for the year 2014.

We require cost and consumption data for the period January- March, 2014 w.r.t. the input/input services which are used in the manufacture of the export products in the specified Proforma, in 4 part- I(A) & I (B), II, III,IV. The consumption of input materials/services and incidence of duties/tax, which is filled in the Part I as being against the export of a particular product, must invariably relate to it. Part II requires information on the actual cost, including the break-up incurred for making the export product and the sales realization on such export product. Part III relates to the incidence of service tax paid at input stage. Part IV require details of captive power used for manufacturing the export products.

2. while providing the above data, due care should be taken on the aspects that-

(a) Data provided is representative and complete for the period January- March, 2014 while submitting data in respect of a particular manufactured export item of a manufacturer, the details of any/ all input(s) / service(s) used in the manufacture of all types/styles of that particular export item should also be indicated.

(b) Data submitted should pertain to at least five units for each export product. The units should be selected from amongst the small, medium as well as large manufacturer exporters.

(c) Data should be of and should pertain to manufacturers/ manufacturer exporters, and it should be certified by the manufacturer and its Chartered Accountant.

(d) The data is to be supported by relevant document such as Bills of entry, shipping bills invoices etc.

(e) The data should pertain to only those manufacturers/units which are ready to have their records and production processes subjected to inspection by the Customs and Central Excise Department for the purposes of verifying correctness.

Please ensure that the data of the relevant manufacturers/units that you use is also submitted to the Asst/Dy commissioner of Central Excise having jurisdiction over the respective manufacturer /unit. It is expected that the Commissioner of Central Excise shall within 7 days of receipt to this data by the jurisdictional AC/DC, have the data conveyed to drawback Division duly verified along with comments as necessary.

Proforma-I (A)

Data pertaining to: **January- March, 2014**

Name of C.Ex. Division and Commissionerate: _____

Name of the Manufacturer whose goods are exported: _____

Name of items produced and exported : _____

Inputs	Unit (UQC)	Quantity of domestic inputs used during Jan-March,2014	Value of domestic inputs (excluding excise duty) used during Jan-March,2014	Average domestic price of Inputs (Col.4/Col.3)	Total Excise duties paid on the inputs used during Jan-March -2014	Quantity of Imported inputs used during Jan-March-2014 in UQC	Total CIF value of imported inputs used during Jan-March 2014	Average import price of inputs (Col;8/Col.7)	Total Customs duties paid on the inputs used during Jan-March,2014
1	2	3	4	5	6	7	8	9	10

Name of goods products/ exported	Unit (UQC)	Quantity of goods sold in domestic market during Jan-March, 2014 in UQC	Value of goods (excluding Excise duty) sold in domestic market during Jan-March,2014	Average domestic sale price (Col.14/ Col13)	Quantity of goods exported during Jan-March,2014 in UQC	Total FOB value of goods exported during Jan-March,2014	Average FOB value (Col.17/Col.16)
11	12	13	14	15	16	17	18

Note:-

1. Customs duties to include Basic Customs Duty, CVD, cess and any other duties. Excise duty should include Cess.
2. To be completed by the individual manufacturer whose goods are exported.
3. Data should be submitted taking into account all types/models/styles/qualities of the product.
4. Value and duty to be in Rupees.

Proforma-I (B)

(To be completed by the Export Promotion Councils)

Data pertaining to: **January-March, 2014**

Name of product exported :.....(To be filled separately for each export product)

Principal material Inputs* that went into manufacturing of the final product mentioned above	Unit (UQC)	Total Quantity of Import in UQC	Total Quantity of domestic production Import in UQC	Rates of import duty (limited to basic customs duty, CVD, Cess and any other duties)	Rate of excise duty (including Cess)
1	2	3	4	5	6

Note:* It should not include common utilities/consumables like electricity, fuel etc.

Proforma-III

(To be submitted export product-wise for each Manufacturer whose data forms part of the representative data)

SERVICE TAX ON INPUTS

Period	April, 2013 to March,2014
1. Name of Manufacturer of export project	:
2. Products Exported	:
3. Total Business Turnover (Income)	:
4. Domestic Sales	:
5. Export Sales	:
6. Total Sales (4+5)	:
7. Break-up of Total Input Service Tax (Including cess)	:

Name of Service	Service Tax Paid (Rs.)
(I)	
(II)	
(III)	
(IV)	
(V)	

Total Tax Paid on Input Service (Including Cess).

