

NOTIFICATION NO

49/2010 - Cus.,(N. T.), Dated: June 17, 2010

G.S.R 520 (E). - In exercise of the powers conferred by section 75 of the Customs Act, 1962 (52 of 1962), section 37 of the Central Excise Act, 1944 (1 of 1944) and section 93A read with section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, namely:-

1 .(1) These rules may be called the Customs, Central Excise Duties and Service Tax Drawback (Second Amendment) Rules, 2010.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995,-

(i) in rule 6, in sub-rule (1), in clause (a),-

(a) for the words " sixty days", the words "three months " shall be substituted;

(b) for the proviso, the following proviso shall be substituted , namely:-

"Provided that-

(i) the Assistant Commissioner of Central Excise or Assistant Commissioner of Customs and Central Excise or Deputy Commissioner of Central Excise or Deputy Commissioner of Customs and Central Excise, as the case may be, may extend the aforesaid period of three months by a period of three months and that the Commissioner of Central Excise or Commissioner of Customs and Central Excise, as the case may be, may further extend the period by a period of six months ;

(ii) the Assistant Commissioner of Central Excise or Assistant Commissioner of Customs and Central Excise or Deputy Commissioner of Central Excise or Deputy Commissioner of Customs and Central Excise or Commissioner of Central Excise or Commissioner of Customs and Central Excise, as the case may be, may, on an application and after making such enquiry as he thinks fit, grant extension or refuse to grant extension after recording in writing the reasons for such refusal;

(iii) an application fee equivalent to 1% of the FOB value of exports or Rs. 1000/- whichever is less, shall be payable for applying for grant of extension by the Assistant Commissioner of Central Excise or Assistant Commissioner of Customs and Central Excise or Deputy Commissioner of Central Excise or Deputy Commissioner of Customs and Central Excise, as the case may be and an application fee of 2% of the FOB value or Rs. 2000/- whichever is less, shall be payable for applying for grant of extension by the Commissioner of Central Excise or Commissioner of Customs and Central Excise, as the case may be.";

(ii) in rule 7, in sub-rule (1),-

(a) for the words " sixty days", the words "three months" shall be substituted;

(b) for the proviso, the following proviso shall be substituted, namely:-

“Provided that-

(i) the Assistant Commissioner of Central Excise or Assistant Commissioner of Customs and Central Excise or Deputy Commissioner of Central Excise or Deputy Commissioner of Customs and Central Excise, as the case may be, may extend the aforesaid period of three months by a period of three months and that the Commissioner of Central Excise or Commissioner of Customs and Central Excise, as the case may be, may further extend the period by a period of six months ;

(ii) the Assistant Commissioner of Central Excise or Assistant Commissioner of Customs and Central Excise or Deputy Commissioner of Central Excise or Deputy Commissioner of Customs and Central Excise or Commissioner of Central Excise or Commissioner of Customs and Central Excise, as the case may be, may, on an application and after making such enquiry as he thinks fit, grant extension or refuse to grant extension after recording in writing the reasons for such refusal;

(iii) an application fee equivalent to 1% of the FOB value of exports or Rs. 1000/- whichever is less, shall be payable for applying for grant of extension by the Assistant Commissioner of Central Excise or Assistant Commissioner of Customs and Central Excise or Deputy Commissioner of Central Excise or Deputy Commissioner of Customs and Central Excise, as the case may be and an application fee of 2% of the FOB value or Rs. 2000/- whichever is less, shall be payable for applying for grant of extension by the Commissioner of Central Excise or Commissioner of Customs and Central Excise, as the case may be.”;

(iii) In rule 15, in sub rule (1), for the second proviso, the following proviso shall be substituted, namely:-

“ Provided further that-

(i) the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, may extend the aforesaid period of three months by a period of nine months and that the Commissioner of Customs or Commissioner of Customs and Central Excise, as the case may be, may further extend the period by a period of six months ;

(ii) the Assistant Commissioner of Customs or Deputy Commissioner of Customs or Commissioner of Customs or Commissioner of Customs and Central Excise, as the case may be, may, on an application and after making such enquiry as he thinks fit, grant extension or refuse to grant extension after recording in writing the reasons for such refusal;

(iii) an application fee equivalent to 1% of the FOB value of exports or Rs. 1000/- whichever is less, shall be payable for applying for grant of extension by the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be and an application fee of 2% of the FOB value or Rs. 2000/- whichever is less, shall be payable for applying for grant of extension by the Commissioner of Customs or Commissioner of Customs and Central Excise, as the case may be.”;

(iv) In rule 16A, in sub rule (4), -

(a) for the words “within one year from the date of such recovery of the amount of drawback”, the words “within a period of three months from the date of realisation of sale proceeds” shall be substituted;

(b) after the words "to the claimant", the words "provided the sale proceeds have been realised within the period permitted by the Reserve Bank of India" shall be inserted;

(c) the following proviso shall be inserted, namely:-

" Provided that-

(i) the Commissioner of Customs or Commissioner of Customs and Central Excise, as the case may be, may extend the aforesaid period of three months by a period of nine months provided the sale proceeds have been realised within the period permitted by the Reserve Bank of India;

(ii) an application fee equivalent to 1% of the FOB value of exports or Rs. 1000/- whichever is less, shall be payable for applying for grant of extension by the Commissioner of Customs or Commissioner of Customs and Central Excise, as the case may be."

F. No. 609/51/2010-DBK

(RAJESH KUMAR AGARWAL)
Under Secretary to the Government of India

Note.- The principal rules were published vide notification No. 37/95-Customs (N.T.), dated the 26 th May, 1995, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.441(E), dated the 26 th May, 1995, and was last amended by notification number 33/2010-Customs (N.T.), dated the 29 th April, 2010 vide number G.S.R. 354 (E), dated the 29 th April, 2010.