

		<p>भारत सरकार / Government of India वित्त मंत्रालय राजस्व विभाग / Ministry of Finance, Department of Revenue कार्यालय आयुक्त / Office of the Commissioner सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क Central Goods Service Tax and Central Excise (CGST & CX) २९, भरतपुरी प्रशासनिक क्षेत्र २९, Administrative Area, Bharatpuri उज्जैन (मप्र)-४५६०१०/Ujjain (MP)-456010.</p>
---	---	---

F.No. I (Gen) 19-20/Standing Order /2017-18/

Ujjain. Date. 21.12.2017

Standing Order No. 09/2017-18

Ujjain dated 21.12.2017

Subject: -Drawing of Samples for the purpose of grant of drawback –Reg.

Attention of all officers and members of staff concerned with examination and clearance of import consignment is invited to the Circular No. 47/2017-Customs dated 27.11.2017 issued under F.No. 609/13/2017-DBK by the C.B.E.C., Drawback Division New Delhi in respect of Drawing of Samples for the purpose of grant of drawback. (Copy enclosed)

2. The aforesaid procedure shall be noted for strict compliance and should be followed by all the concerned scrupulously.
3. Difficulties, if any, or any irregularities arising out of the above procedure should be brought to the notice of this office immediately.


21.12.17
(Neerav Kumar Mallick)
Commissioner

Encl- As Above

F.No.609/13/2017-DBK
Government of India
Department of Revenue
Central Board of Excise & Customs
Drawback Division

New Delhi, the 27th November, 2017

To
Principal Chief Commissioners/ Principal Directors General,
Chief Commissioners/ Directors General,
Principal Commissioners & Commissioners,
all under CBEC.

Sir/Madam,

Subject: Drawing of samples for the purpose of grant of drawback.

I am directed to invite your attention to Circular Nos. 34/95-Cus dated 6.4.1995, 57/97-Customs dated 31.10.1997 and 25/2005-Customs prescribing monetary limits with respect to drawing of samples for the purpose of grant of drawback and giving exemptions from sampling requirements in certain situations.

2. In this regard, in order to further facilitate trade and enhance the ease of doing business, Board has decided to rescind the Circular Nos. 34/95-Cus dated 6.4.1995, 57/97-Customs dated 31.10.1997 and 25/2005-Customs. The export shipments shall continue to be subjected to appropriate treatment in terms of risk criteria provided in Risk Management System (RMS). Wherever export consignments are selected for assessment or examination, the officer of Customs not below the rank of Assistant or Deputy Commissioner of Customs would determine the need to draw sample on merits of each case. Since drawback payment is subject to finalisation of case after receipt of test report of samples, monitoring on regular basis at senior level should be undertaken so that samples are drawn only where necessary and the cases are closed in a timely manner and not later than thirty days from date of let export. Customs may draw samples in case of any specific intelligence or doubt of misuse, fraud, etc.

3. Suitable Public Notice and Standing Order should be issued for guidance of the trade and officers. Any difficulty faced should be intimated to the Board.

Yours faithfully,

Shub (T)

For up on file
[Signature]

(Dipin Singla)

OSD (Drawback)