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THE COTTON TEXTILES EXPORT PROMOTION COUNCIL

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Sub: Salient features of the Revised All Industry Rates (AIRs) of Duty Drawback 2023

Dear Member,

CBIC vide Circular No.26/2023-Customs dated 26.10.2023 ([enclosed](#)) has issued the salient features of the Revised AIRs of Duty Drawback notified vide Notification No.77/2023-Customs (N.T.) dated 20.10.2023. These rates will be effective from 30.10.2023.

The relevant salient features of the Revised AIRs of Duty Drawback are as follows:

(1) For claiming AIRs given in Table 1, the Tariff Item has to be suffixed with letter 'B', for eg. '610901B';

(2) For claiming AIRs given in Table 2, under Chapters 61 and 62 (Articles of Apparels & Clothing Accessories) falling under Special Advance Authorization Scheme the Tariff Item has to be suffixed with letter 'D', for eg. '610901D';

(3) Duty Drawback rates have been increased for certain items of textiles and articles made of silk/wool/cotton/MMF other than of nylon (Chapter 50 to 63) due to various factors such as the changes in duties, price (CIF) of imported inputs, FOB value of export goods, import intensity of inputs etc.;

(4) Duty Drawback rates have been rationalized for various items, including textiles and articles made of nylon due to reasons such as decrease in BCD rate, changes in price (CIF) of imported inputs, FOB value of export goods, import intensity of inputs etc.;

(5) New tariff items have been introduced in the Schedule namely, Tariff Items 521004 and 521105 with description as 'Flame retardant fabrics (Dyed)'.

(6) Descriptions of some of the existing tariff items have been revised for better product differentiation and for enabling tax neutralisation for specific products.

(7) Appropriate caps of duty drawback amount have been provided wherever necessary to prescribe upper limit of duty drawback.

(8) Drawback was being denied under tariff item 610902-'blend containing cotton and manmade fibre' on the grounds that the said heading refers only to "manmade fibre" in singular. In this regard, CBIC has now clarified that - words in singular shall also include the plural and vice versa'. In view of this, products containing cotton and more than one manmade fibre are exactly covered by the aforesaid tariff item 610902.

(9) CBIC has instructed the Custom Departments to ensure due diligence to prevent any misuse.

The Comparative Statement of Duty Drawback rates for Cotton and other textile items under the Drawback Schedule for 2023-24 and 2019-20 is [\(enclosed\)](#).

Members may kindly make a note of the above.

Regards,

Dr. Siddhartha Rajagopal  
Executive Director

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