



THE COTTON TEXTILES EXPORT PROMOTION COUNCIL

(Sponsored By Government of India)

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Sub: CBIC amends Notification related to Cotton Yarn Counts and Revises Drawback Rates & Caps for Drawback Tariff item under 4202 & 6302

Dear Member,

CBIC has published Notification No.33/2024-Cus. (NT) dated 30.4.2024 ([enclosed](#)) to further amend Notification No.77/2023-Cus. (N.T.) dtd. 20.10.2023. This notification shall come into force from 3rd May, 2024.

The Relevant extract of the Notification pertaining to Cotton Textile items reads as under:

Under Paragraph 13, para (13A) has been inserted – (13A) The term “counts” wherever used in Chapter 52 shall mean “counts in New English (Ne)”.

Continuation of the prevailing procedure of ‘Ne’ count for Cotton Yarn under Drawback Tariff Item 5205 will bring relief to exporters, exporting Cotton Yarn from Pipavav, Mundra and JNPT Ports.

In Chapter 42

(a) against Drawback tariff item 42020103, the Cap of Rs.36.8 per Piece has been revised to Rs.74.9 per Piece whereas the Rate of 4.5% remains the same.

In Chapter 63

(a) against Drawback tariff item 630201, the Rate of 2.6% has been revised to 3% whereas the Cap of Rs.40.5 per Kg has been revised to Rs.68.9 per Kg.

(b) against Drawback tariff item 630202, the Rate of 2.4% has been revised to 2.6% whereas Cap of Rs.19 per Kg remains the same.

The revision of Drawback rates / Caps under Drawback Tariff Item 630201 and 630202 has removed the ambiguity caused due to a marginal difference in earlier DBK rates under Drawback Tariff Item 630201 / 630202 as against 630401 / 630402.

The Council thanks the Government and Drawback Department for their kind support

and co-operation for resolving these long pending issues.

Members may kindly make a note of these important amendments.

Regards,

Dr. Siddhartha Rajagopal
Executive Director

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