

E-Serve No.: 68 of 2025 | Date: April 08, 2025

<u>Sub: Department of Revenue invites views, suggestions and data for the review</u> of All Industry Rates (AIR) of Duty Drawback for the year 2025

Dear Member,

The Government has vide order No.CBIC-140609/22/2025/353-368 dated 2.4.2025 constituted the Drawback Committee to review the All Industry Rates (<u>enclosed</u> as Annexure I).

The last revision of AIR Duty Drawback rates was notified in 2023. The Committee now seeks inputs from the Council for reviewing the existing rates. (Letter <u>enclosed</u>).

To facilitate accurate computation of Duty Drawback rates, members are requested to submit data on inputs (including packing materials) used in the manufacture of export products, in the format provided in Annexure II (click here for format).

> For products with multiple models under the same CTH, use Table 3 instead of Table 1.

> Submission of data for items at serial nos. 1–11 and Table 2 of Annexure II is mandatory.

While submitting the data, please ensure the following:

a) Data must be provided by small, medium, and large manufacturer-exporters for exports made from April 2024-September 2024 only.

b) Clearly indicate the inputs used in the manufacture of each export item.

c) Include incidence of Customs duty on inputs and Central Excise duty on petroleum products only.

d) Do not include IGST, CGST, SGST, Anti-Dumping Duty, Safeguard Duty, or other State/UT taxes in the duty incidence calculation.

e) Data must be certified by the manufacturer and their Chartered Accountant/Cost Accountant, and supported by relevant documents (e.g.Bills of Entry, Shipping Bills, Central Excise Invoices etc.). Members are requested to submit the required data in the enclosed Excel format, along with supporting documents, to the Council at <u>sybil@texprocil.org;</u> <u>annie@texprocil.org</u> by Thursday, 24th April 2025, for consolidation and timely submission to the Drawback Division.

You may also share your views/suggestions for rationalisation of entries in the AIR Drawback Schedule - especially for tariff items where specific data has not been submitted earlier—along with proper justification.

Kindly treat this as urgent and time-bound, and take prompt action within the stipulated timeline.

Regards,

Dr. Siddhartha Rajagopal Executive Director

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