



TEXPROCIL

THE COTTON TEXTILES EXPORT PROMOTION COUNCIL
(Sponsored By Government of INDIA)

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E Serve No. 92 of 2017

July 29, 2017

Circular No.EPS/32/2017-18

To: Members of the Council

Sub: Duty Drawback Scheme under GST - Clarification

Dear Member,

As you are aware, a transition period of three months has been provided from the date of implementation of GST i.e. 1.7.2017 during which the existing duty drawback rates shall continue till September 30, 2017. For exports during this period, exporters can claim higher rate of duty drawback (composite AIR) subject to conditions that no input tax credit of CGST/IGST is claimed, no refund of IGST paid on export goods is claimed and no CENVAT credit is carried forward. This is also subject to a **declaration from exporter and certificate from the jurisdictional GST officer.**

In this regard, CBEC has issued Circular No. 32/2017-Customs dated July 27, 2017 to dispense with the requirement of the certificate from the GST officer to claim the higher rate of Drawback (Composite rate). The higher rate can now be claimed on the basis of a self-declaration provided by the exporter in the format which has been attached along with the circular. This dispensation will be applicable on all exports made w.e.f 1.7.2017.

It may be noted that above dispensation of certificate from the GST officer will not be applicable in the case of those export goods that has been cleared from the factory , warehouse etc. prior to 1.7.2017 but "Let export order" has not been issued before 1.7.2017 as such goods are not supplies under GST . In all such cases, the requirement of declaration from the exporter or certificate

from the then Central Excise officer as applicable in terms of Note and Condition 12 of Notification No.131 / 2016 -Customs (NT) will continue.

A copy of CBEC Circular No. 32/2017 -Customs dated July 27, 2017 is enclosed herewith ([click here](#)) for your information and guidance.

In case, you need any clarification in the matter, please get in touch with us.

Regards,

A. Ravi Kumar
Joint Director

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