

**F.No. 609/118/2014-DBK**  
**Government of India**  
**Ministry of Finance, Department of Revenue**  
**Central Board of Excise & Customs**

New Delhi, dated 11<sup>th</sup> February, 2015

To

All Chief Commissioners of Customs / Customs (Preventive).

All Chief Commissioners of Customs & Central Excise / Central Excise / Authorized Representative.

All Director Generals under CBEC.

All Commissioners of Customs / Customs (Preventive).

All Commissioners of Customs & Central Excise / Central Excise / Authorized Representative.

**Subject: Amendments to certain All Industry Rates of Duty Drawback - Reg.**

Sir/ Madam,

The Government considered representations and feedback related to the All Industry Rates (AIR) of Duty Drawback that were made effective from 22.11.2014 and has notified certain amendments effective from 13.02.2015 vide Notification Nos. 20/2015-Customs (N.T.) and 21/2015-Customs (N.T.), both dated 10.02.2015. These can be downloaded from [www.cbec.gov.in](http://www.cbec.gov.in) and perused. The changes made, inter-alia, include -

- a) separate entries for (i) protective industrial wear including industrial boiler suits under tariff items 61140407 and 62110408 (ii) leather gaiters or chaps and synthetic gaiters or chaps under tariff items 640618 and 640619, respectively (iii) PCB drills made from solid tungsten carbide blanks or rods under tariff item 820701 (iv) cutlery etc. of stainless steel having nickel content of 8% or more under tariff items 821402 and 821502 (v) rubber bladders, shoulder or shin guards and rounders bat of wood under tariff items 950612, 950613 and 950614, respectively;
- b) change in drawback rate and cap applicable to tariff item no 420199; provision of composite rates of drawback for tariff item nos. 7308 and 8433;
- c) changes in drawback caps for tariff item nos. 42020301, 42020401, 420301, 420599, 430301, 482306, 570204, 570301, 570304, 570501, 570503, 732301, 732302, 821401, 821501 and 950610;
- d) prescribing 1% (all Customs) rate to optical fibre cable of tariff item no. 900101;
- e) enabling drawback under brand rate route on export of rice.

2. Public Notice and Standing Order may be issued for guidance of the trade and officers/staff. Difficulties faced, if any, in implementation of the changes may be brought to the notice of the Board.

Yours faithfully,

(Rajiv Shankar)  
OSD (Drawback)