

OFFICE OF THE COMMISSIONER OF CUSTOMS (APSC)  
AVAS CORPORATE POINT, 6<sup>TH</sup> FLOOR, BEHIND S.M.CENTRE,  
MAKWANA LANE, ANDHERI (e), MUMBAI – 400 071

F.NO. S/3 - Misc - 01 (574) / 2015-16 PCCCC

DT.01.04.2016

**PUBLIC NOTICE NO.16 / 2016**

Subject : Introduction of drawback on Gold and Silver Jewellery – Processing at P.C.C.C.C., BKC, Bandra, Mumbai.

All Exporters, Custom House Agents and the Trade is informed that w.e.f. 01/04/2016, a Drawback Section has been setup for processing of drawback claims for gold and silver Jewellery and parts at Precious Cargo Customs Clearance Centre, BandraKurla Complex, Bandra (E), Mumbai.

2. Drawback for gold and silver Jewellery and parts thereof will only be applicable for exports made through PCCCC, Mumbai after filing of shipping Bill at Precious Cargo Customs Clearance Centre (PCCCC) and examination thereof by the Customs Jewellery Export Appraising Officer/Superintendent to ascertain the quality and the quantum of gold/silver in exported items.
3. The drawback rates provided for gold and silver Jewellery and part thereof shall not be applicable to goods manufactured or exported in discharge of export obligation against any scheme of the relevant Export and Import Policy or the Foreign Trade Policy of the Government of India which provides for duty free import/replenishment/procurement of gold/silver from local sources.
4. In order to ensure smooth implementation of this, following procedure is prescribed:
  - (a) The exporter shall file drawback shipping bill in green colour manually at Precious Cargo Customs Clearance Centre (PCCCC), G Block, BandraKurla Complex, Bandra (E), Mumbai – 400 051 in quadruplicate. The form of shipping bill shall be as laid down vide shipping bill and bill of entry (Form) Regulations, 1991. The Shipping should bear the details of exporter bank account in which they want drawback amount to be credited. The shipping Bill shall be accompanied by the following documents:
    - I invoice
    - ii Copy of export contract/Letter of credit
    - iii Packing list
    - iv GR -1 form in duplicate
    - V Declaration as prescribed in Annexure 1
    - Vi Certificate of Registration with the Gem and Jewellery Export Promotion Council for the exporters registered with that council.
  - b. The shipping bill must contain item-wise details indicating identification mark as per Annexure 1 including gross weight and net weight of gold content (0.995 or ore purity)/net silver content (0.999 purity) as the case may be.
  - c. The goods and Shipping Bill shall be presented to the Customs Jewellery Export Appraiser/Superintendent at Precious Cargo Customs Clearance Centre(PCCCC). The Customs Jewellery Expert Appraiser/Superintended shall examine the goods w.r.t. content of Gold/Silver and assess the shipping bill. The content of Gold/Silver shall be certified by the Customs Jewellery Expert for drawback purpose.
  - d. All Shipping Bill with FOB value more than RS. 10 Lakhs or Drawback more than RS. 1 lakhs shall be countersigned by the Assistant/Deputy Commissioner of Precious Cargo Customs Clearance Centre(PCCCC). For this purpose, Customs jewellery expert or Appraising Office/Superintendent shall

forward all such shipping bills to AC/DC Precious Cargo Customs Clearance Centre(PCCCC) so as to reach before 5 p.m.

e. The jewellery and part thereof shall be packed in steel/ tin containers of suitable size with. These containers shall be sealed under the supervision of the Customs Jewellery Expert or appraising Officer / Superintendent with one time wire seal and also separate serial numbered one time security seal after examination and certification of gold content (0.995 or more purity)/net silver content (0.999 purity) as the case may be. The serial number of the security seal shall be indicated of the shipping bill by the Customs Jewellery Expert or appraising Officer/Superintendent after grant of let export order, the goods shall be deposited with the Custodian for completion of Export Procedure as prescribed in relevant public notice and handing over of the cargo to the airlines for shipment.

f. The Custodian at Precious Cargo Customs Clearance Centre (PCCCC will prepare Air Cargo Transfer Manifest (ACTM) in triplicate and the "Transshipment Permit". The duplicate, triplicate and Export Promotion copies of the Shipping Bill along with original and duplicated copies of the ACTM will accompany the export cargo. The cargo will then be transhipped by the Custodian to the air Cargo Complex, Sahar for onward shipment by airlines. Custodian will be responsible for the safe and secure transportation of export parcels from the Precious Cargo Customs Clearance Centre(PCCCC) for their records.

h. After the shipment endorsement will be obtained on the duplicate triplicate and e.p. copies of Shipping Bill from airlines and (E.F.O.) the Custodian will forward duplicate Shipping Bill to Precious Cargo Customs Clearance Centre(PCCCC) for connecting with original Shipping Bill and ACTM. The Custodian will hand over E.P. copy of shipping bill to the exporter and triplicate copy to Customs batch office of the Air Cargo Complex Sahar.

I The Triplicate copy of Shipping Bill for export of goods under a claim for draw back shall be deemed to be claim for drawback filed on the date on which the proper officer of customs makes an order permitting clearance and loading of goods for exportation under section 51 and said claim for drawback shall be retained by the proper office of customs batch after making such order.

J The Exporter/CHA and the officer of Precious Cargo Customs Clearance Centre(PCCCC) shall ensure that the said claim for drawback (triplicate copy of S/B) is accompanied by the following documents, namely.

- I. Invoice
- II. Copy of export contract/letter of credit
- III. Packing list
- IV. Declaration as prescribed in Annexure 1
- V. Certificate of registration with the Gem and Jewellery Export Promotion Council for the exporters registered with that council

K The officer in charge of customs Batch office. ACC Sahar shall ensure endorsement of EGM and flight details on the triplicate copy of shipping bill. The triplicate copy of shipping bill along with enclosures shall be forwarded to drawback section at Precious Cargo Customs Clearance Centre(PCCCC) for processing and sanction of drawback claim.

L There shall be specific register at the customs batch office to record receipts of such claims and their dispatch to draw back section as well as register in draw back section, Precious Cargo Customs Clearance Centre(PCCCC) where these shall be entered and then disposed.

5. For disbursement of drawback amount the exporter shall provide to the Assistant commissioner/deputy commissioner, Precious Cargo Customs Clearance Centre(PCCCC) details of their bank account in which they want drawback amount to be credited. No claim shall be sanctioned unless this information has been provided.



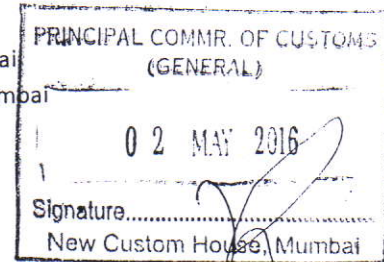
6 the drawback section shall sanction and disburse drawback amount by issue of a consolidated cheque on weekly basis for the exporter who has their bank account with any branch of the state bank of India. A consolidated cheque shall be forwarded with any branch of the state bank of India, individual cheque bearing the bank name and account no. shall be issued which shall be dispatched only by registered post/speed post.

Any difficulty faced in this regard may be brought to the notice of this office.

  
Principal Commissioner of Customs (APSC)

Copy for information and Necessary action to:

1. Principal Commissioner of Customs C.S.I. Airport Mumbai
2. Principal Commissioner of Customs (General), NCH Mumbai



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## ANNEXURE I

Declaration by the exporter for export of gold/silver jewellery or part thereof under claim of drawback

i/we \_\_\_\_\_ name of the Exporter  
declare that

1. The weight of gold/silver declared in the shipment I for 0.995 or more purity of gold or 0.999 purity of silver
2. The weight of gold/silver declared in the shipment if for 0.995 or more purity)/net silver content (0.999) purity is \_\_\_\_\_ and the drawback claim has been restricted to this quantity only.
3. The exports is not under any other export promotion scheme under which gold/silver is supplied/replenished duty free.
4. The item wise content details in studded/kundan /Theva/Meena Jewellery is as under

Sr. No.	Item	quantity	value
1.	Gold		
	a. Gross Wight in grams		
	b. Net weight (in grams)		
	c. Net weight in 0.995 purity		
2.	Silver		
	a. Gross Weight (in grams)		
	b. Net weight (in grams)		
	c. Net weight in 0.999 purity		
3.	Gem Stones		
	a. Precious Stones (pcs and carats)		
	b. Semi-Precious stones 9pcs and carats)		
4.	Diamond (pcs size and carat)		
5.	Glass (pcs and weight)		
6.	Wax or lac		
7.	Any other material		

Above declaration is true to the best of my knowledge and I shall be held responsible for any discrepancy, if noticed during examination by the customs

Strike out which is in applicable

Name address and signature of the exporter