



केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवाकर के आयुक्त का कार्यालय  
OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX  
आयुक्तालय - II हैदराबाद, एल.बी. स्टेडियम रोड, बशीरबाग  
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Public Notice No.05/2012-Cus(Tech)

Date:10.02.2012

**Sub: Introduction of Duty Drawback on Gold and Silver Jewellery —  
Procedure for drawback claim thereof— Regarding.**

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Attention of **all exporters, CHAs and trade** is invited to the **Notification No. 175/2009-Cus [NT] dated 27.11.2009 and Board's Circular No. 33/2009-Cus dated 27.11.2009** issued in connection with granting of drawback on gold and silver jewellery exports. As per the said notification, new entries for gold and silver jewellery and parts thereof have been introduced at **SI. No. 711301 and 711302** and Drawback will be admissible at specific rates based on the content of gold i.e. 0.995 or more purity and silver with 0.999 purity. The drawback is admissible only for exports made from **Air Cargo Complex, RGI Air Port, Shamshabad.**

**2** Since drawback for gold and silver jewellery shall be admissible subject to purity as aforesaid, it is necessary to ascertain the quality and quantity of such gold / silver exported by subjecting the goods to examination by Jewellery Expert Appraisers/superintendents.

**3.** The drawback rates provided for gold and silver jewellery and parts thereof shall not be applicable to goods manufactured or exported in discharge of export obligation against any scheme of the relevant Export & Import Policy or the Foreign Trade Policy of the Government of India, which provides for duty free import / replenishment / procurement from local sources of gold / silver.

**4.** In order to ensure the smooth implementation of the drawback scheme, the following procedure is prescribed:

- a)** The exporter shall file drawback shipping Bill [green colour] manually at ACC Rajiv Gandhi International Airport, Shamshabad in quadruplicate with proper serial number recorded in the register. The format of

Shipping Bill shall be same as is being filed at present in the case of re-export of imported goods under claim for Drawback as per Section 74 of the Customs Act, 1962 and the same shall be accompanied by the following documents:

- (i) Export invoice**
  - (ii) Copy of export contract Letter of Credit [LC]**
  - (iii) Packing List**
  - (iv) GR-I form in duplicate**
  - (v) Declaration as per enclosed Annexure**
  - (vi) Certificate of registration with the Gem & Jewellery Export Promotion Council,**
  - (vii) Certificate of purity, weight etc., prepared by any one of the panelists belonging to the approved panel of jewellery experts**
- b)** The shipping bill must contain item wise details indicating identification mark, gross weight and net weight of gold content (0.995 or more purity) / net silver content (0.999 purity) as the case may be.
- c)** The goods and the Shipping Bill shall be presented to the Jewellery Expert Appraisers/ Superintendents, for assessment, examination and certification of the purity of the goods under export. It may also be noted the certificate of purity, weight etc., prepared by the panel of approved jewellery experts( in terms of sub-clause vii of para 4 above) would not be the sole document for assessing the purity and weight of the goods under export. The details as contained in such certificate or certificates issued by the panelists would be corroborated and confirmed by designated Jewellery Expert Appraisers/Superintendents of the Department by way of endorsement on the Shipping Bill, Invoices and other requisite documents.
- d)** All Shipping Bills with FOB value more than Rs. 10 Lakh or those with duty drawback amount of more than Rs. 1 Lakh shall be countersigned by the Assistant / Deputy Commissioner [Exports].
- e)** The jewellery and parts meant for export shall be packed in steel / tin containers of suitable size. These containers shall be sealed by the proper officer after examination and certification of content (0.995 or more purity) / net silver Content (0.999 purity) as the case may be. The serial number of the seal shall be indicated on the shipping bill by the designated Jewellery Expert Appraisers/Superintendents.

- f) The Superintendent of Customs in charge of exports shall issue “**Let Export Order**” after ensuring that the seals are in order and after confirming the assessment and examination particulars recorded on the Shipping Bill by the Jewellery expert Appraisers/Superintendents.
- g) Triplicate copy of the Shipping Bill for export of goods under a claim for drawback shall be deemed to be a 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 officer making such order:

The said claim for drawback shall be accompanied by the following documents, namely:

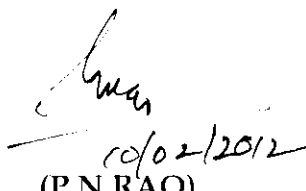
- (i) **Export invoice**
  - (ii) **Copy of export contract / Letter of Credit [LC]**
  - (iii) **Packing List**
  - (iv) **Declaration as per enclosed Annexure**
  - (v) **Certificate of registration with the Gem & Jewellery Export Promotion Council.**
- h) The EGM details vis-à-vis flight details shall be recorded by the proper officer on the triplicate copy of the shipping bill and the same shall be sent to the drawback Section for processing and sanction of drawback claims. A separate register shall be maintained at the Export Shed about the receipt of such shipping bills and transmission of the same to drawback Section.

5. In order to disburse the drawback amount, the exporter shall provide to the Assistant / Deputy Commissioner [Drawback], the details of their bank account along with IFSC code ( Indian Financial System Code assigned by R.B.I. to identify every branch of a bank) and Authorized Dealer Code, for crediting the drawback amount. No claim shall be sanctioned unless this information has been provided.

6. The Drawback would be sanctioned on receipt of drawback claim in Drawback Section. The drawback Section shall disburse drawback amount by issue of a consolidate cheque on weekly basis for the exporters, who have their bank account with any branch of the State Bank of Hyderabad. A consolidated cheque shall be forwarded to State Bank of Hyderabad, ACC Shamshabad for onward credit to the accounts of the respective exporters. For rest of the

exporters, who do not have an account with any branch of the State Bank of Hyderabad, individual cheques shall be issued, which shall be dispatched only by registered post/speed post. There will be no hand delivery of cheques under any circumstances.

**7. Any difficulties may be brought to the notice of the Additional Commissioner, Air Cargo Complex, RGI Airport, Shamshabad at Phone No.040-24004032.**

  
(P.N.RAO)  
COMMISSIONER

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As per Distribution List IV  
(Issued from file C.No.S/2/PN/ 4 /2012-Cus.Tech)

To

Copy to the Chief Commissioner of Customs, Central Excise & Service Tax,  
Hyderabad Zone, Hyderabad.

Copy to the Additional Commissioner of Customs, Air Cargo Complex, RGI  
Airport, Hyderabad.

Copy to the Deputy/Assistant Commissioner of Customs (Drawbacks), RGI  
Airport, Shamshabad

Copy to the CHA Association, Hyderabad.

Copy to the Gems & Jewellery Export Promotion Council, Southern Region,  
Chennai.

**ANNEXURE**

**DECLARATION BY THE EXPORTER FOR EXPORT OF GOLD / SILVER  
JEWELLERY OR PARTS THEREOF UNDER CLAIM OF DRAWBACK**

I / We .....[name of the exporter] hereby declare that :

1. The weight of gold / silver declared in the shipment is of 0.995 or more purity of gold or 0.999 purity of silver
2. The gross weight is more than gold / silver content and the net gold content [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 export is not under any other export promotion scheme under which gold/silver is supplied / replenished duty free.

\* Strike out whichever is inapplicable.

**Name, address** -----

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**Signature of the Exporter** -----

**Dated:**

**IEC No:** -----