

F. No. 609/4/2019-DBK  
Government of India  
Ministry of Finance, Department of Revenue  
Central Board of Indirect Taxes & Customs

New Delhi, dated 20<sup>th</sup> February, 2019

To,  
All Principal Chief Commissioners / Chief Commissioners  
of Customs/Customs (Preventive)/ Customs & Central Tax

All Principal Directors General/ Directors General under CBIC

Subject: Amendments to the All Industry Rates of Duty Drawback effective from 20.02.2019

Madam/Sir,

Government has considered various representations on issues arising from the revised All Industry Rates (AIRs) of Duty Drawback implemented vide notification no. 95/2018-Cus (N.T.) dated 06.12.2018 that came into effect from 19.12.2018. Accordingly, Government has made certain amendments in the AIRs of Duty Drawback vide Notification No. 12/2019-Customs (N.T.) dated 16.02.2019. These changes are effective from 20.02.2019. The notification may be downloaded from [www.cbic.gov.in](http://www.cbic.gov.in) and perused.

2. The changes made, inter-alia, include –

- (a) AIRs/caps of Duty Drawback have been enhanced for the following items:
  - (i) Leather sofa cover and other upholstery including automobile upholstery covered under Chapter 42;
  - (ii) Synthetic Filament Tow; Synthetic Staple Fibre, not carded, combed or otherwise processed for spinning; Synthetic Staple Fibre, carded, combed or otherwise processed for spinning, all covered under Chapter 55;
  - (iii) Carpets or other floor coverings, tufted, of manmade fibre covered under Chapter 57;
  - (iv) Certain articles of Silk under Chapters 61 and 62;
  - (v) Boots and half boots for adults covered under Chapter 64;
  - (vi) Gold jewellery covered under Chapter 71; and
  - (vii) Mobile phones with or without accessory covered under Chapter 85;
- (b) AIRs of Duty Drawback have been rationalised for silver jewellery/articles covered under Chapter 71;
- (c) Cap for Duty drawback has been removed for PCB drill made from solid tungsten carbide blanks or rods covered under Chapter 82; and
- (d) Certain new tariff items have been created to allow better differentiation of export product viz. Nylon Filament Yarn (Grey) (TI 540204), Polyester Filament Yarn other than texturised/ twisted yarn (TI 540205), armature plate for common rail injector (TI 840902), armature guide for common rail injector (TI 840903) and motorcycles of cylinder capacity of 500 cc and above (TI 871101).

3. Suitable public notice/standing order should be issued for guidance of the trade/field formations. Difficulties faced, if any, in implementation of the changes may be brought to the notice of the Board.

Yours faithfully,

(Dipin Singla)  
OSD (Drawback)  
Tel: 23341480