

F.No.609/15/2013-DBK
Government of India
Ministry of Finance, Department of Revenue
Central Board of Excise & Customs
Drawback Division

Jeevandeep Building, 4th floor,
New Delhi, dated 28th February, 2013

To

The Chairperson / President (As per list)

Sub: - All Industry Rates (AIR) of Duty Drawback for the year 2013-2014 - reg.

The exercise for the AIR of Duty Drawback for the year 2013-14 has been initiated. As you are aware, the AIR are worked out by considering the consumption of input materials/services and the incidence of Customs and Central Excise Duties and Service Tax on these input materials/services.

2. In the above connection, it is requested to provide comprehensive cost and consumption data for the period October-December, 2012 w.r.t. the inputs/input services which are used in the manufacture of the export products. For this, proforma in four parts (1A & 1B, II, III, IV) is to be filled. A copy is enclosed. It must be ensured that the consumption of input materials/services and incidence of duties/tax, which is filled in the first part of the proforma as being against the export of a particular product, must invariably relate to it. The second part of the proforma requires information on the actual cost, including the break-up, incurred for making the export product and the sales realization on such export product. The third part of the proforma relates to the incidence of service tax paid at input stage. The fourth part requires details of captive power used for manufacturing the export product.

3. In filling the proforma, due care should be taken on the following aspects, that **(a)** Data provided is representative and complete for the period Oct-Dec 2012. While submitting data in respect of a particular manufactured export item of a manufacturer, the details of any/all input(s)/service(s) used in the manufacture of all types/styles of that particular export item should also be indicated. **(b)** Data submitted should pertain to at least five units for each export product. The units should be selected from amongst the small, medium as well as large exporters. **(c)** Data should be of and should pertain to manufacturers/ manufacturer exporters, and it should be certified by the manufacturer and its Chartered Accountant.

4. Do take note that the proforma/data is to be supported by all relevant documents such as Bills of Entry, Shipping Bills, invoices etc. The data must pertain to only those manufacturers/units which are ready have their records and production processes subjected to inspection by the Customs and Central Excise Department for the purposes of verifying correctness. It is necessary that the manufacturers/units also directly submit a copy of the said cost data to their Jurisdictional Asst/ Dy Commissioner of Central Excise.

5. **The requisite information may please reach the Drawback Division by 25th March, 2013. Its quality and accuracy may kindly be ensured, as indicated above.**

6. Please feel free to apprise the Drawback Division of any existing anomalies, perceived by you, in the present Schedule. Moreover, if you are interested in making a presentation, before the Drawback Committee constituted for year 2013-14, please let us know.

Encl: As above.

Yours sincerely

(Rajiv Talwar)
Joint Secretary

Copy to: - Commissioners of Central Excise (All). The correctness of the data submitted by the Units should be verified and comments thereon conveyed to Drawback Division in 7 days of receipt of the data by the Divisional AC/DC.

PROFORMA - I (A)

Data pertaining to **October – December, 2012**

Name of the Manufacturer / Exporter : _____

Name of items produced and exported : _____

Inputs	Unit (UQC)	Quantity of domestic inputs used during Oct. – Dec. 2012 in UQC	Value of domestic inputs (excluding excise duty) used during Oct. – Dec. 2012	Average domestic price of Inputs (Col. 4 / Col. 3)	Total Excise duties paid on the inputs used during Oct. – Dec. 2012	Quantity of Imported inputs used during Oct. – Dec. 2012 in UQC	Total CIF Value of imported inputs used during Oct. – Dec. 2012	Average import price of Inputs (Col. 8 / Col. 7)	Total Customs duties paid on the inputs used during Oct. – Dec. 2012
1	2	3	4	5	6	7	8	9	10

Name of goods produced / Exported	Unit (UQC)	Quantity of goods sold in domestic market during Oct. – Dec. 2012 in UQC	Value of goods (excluding Excise Duty) sold in domestic market during Oct. – Dec. 2012	Average domestic sale price (Col. 14 / Col. 13)	Quantity of goods exported during Oct. – Dec. 2012 in UQC	Total FOB value of goods exported during Oct. – Dec. 2012	Average FOB value (Col. 17 / Col. 16)
11	12	13	14	15	16	17	18

- Note:**
1. Customs duties to include Basic Customs Duty, CVD, Cess and any other duties. Excise duty should include Cess.
 2. To be completed by the individual manufacturer exporters.
 3. Data should be submitted taking into account all types / models / styles / qualities of the export product.
 4. In exceptional cases where the manufacturer is not in a position to submit data for the quarter, Oct. – Dec. 2012, he may submit the same for the preceding quarter i.e. July – September, 2012.
 5. Value and duty to be in Rupees.

PROFORMA I (B)

Data pertaining to :

October – December, 2012

For each major item of final product :

This should list all the principal material inputs, which go into the manufacture of the final product. It will not include common utilities such as electricity, fuel etc.

Inputs	Unit (UQC)	Total Quantity of Import in UQC	Total Quantity of domestic production in UQC	Rate of import duty	Rate of excise duty
1	2	3	4	5	6

Note: 1. Customs duties to include Basic Customs Duty, CVD, Cess and any other duties Excise duty should include Cess etc.

2. To be completed by the **Export Promotion Councils**.

PROFORMA – II

SUMMARY COST SHEET

Rs. per/Unit output

Average for the most recent quarter **(October to December, 2012)**

Company's name :

Product name :

A. Material cost

Item 1, 2, 3, ----- Provide the list of principal items with material cost

Sub-total -----

B. Fuel, electricity, coal, coke etc.

C. Salaries, Wages & Other overhead expenses (allocated/apportioned as is the costing practice adopted by the unit for MIS, inventory valuation etc.)

D. Total cost of sales (as estimated as per the costing practice adopted by the unit for MIS, inventory valuation etc.)

E. Domestic Sale price

F. FOB realization

Note: 1. This data should be provided for major items of export for a number of major Companies which constituted a representative sample.

2. In exceptional cases where the manufacturer is not in a position to submit data for the quarter October-December, 2012, he may submit the same for the preceding quarter i.e. July-September, 2012

PROFORMA – III

SERVICE TAX PAID ON INPUTS

For major export companies in your industry to be provided separately for each company

- Period** : **April, 2012 to December, 2012**
1. **Company (Name)** :
2. **Products Exported** :
3. **Total Business Turnover (Income)** :
4. **Total value of Sales** :

Of which:-

- (i) Domestic Sales** :
- (ii) Export** :

5. **Break-up of Total Input Service Tax (including cess)**

Name of Service

Service Tax Paid (Rs.)

- i)
ii)
iii)
iv)
v)

6. **Total Tax Paid on Input Services (including cess)**

PROFORMA - IV

Details of captive power used for manufacturing the export product

1. Name of the Manufacturer:
2. Name of the export item:
3. Total quantity manufactured during October, 2012-December, 2012:
4. Unit (in kWh) of Power consumed for manufacturing the quantity in the serial No. 3 above:
- 5 (a). Unit (in kWh) of Power purchased from Electricity Board.
- 5 (b). Unit (in kWh) of Power generated through DG sets:
6. Details of fuel used for captive power generation:
 - i) Name of the input with 6 digit customs classification, if possible
 - ii) Quantity of locally purchased input used for export production for which duty paying documents are available with the exporter
 - iii) Value of locally purchased input used for export production for which duty paying documents are available with the exporter
 - iv) The Central Excise duty paid on locally procured inputs as per duty paying documents available with the exporter.
 - v) quantity of the inputs purchased from the market for which duty paying documents are not available
 - vi) The value of the inputs purchased from the market for which duty paying documents are not available
 - vii) Quantity of imported input used for export production
 - viii) Value of imported input used for export production.
 - ix) The duty paid on imported inputs as per duty paying documents available with the exporter:
 - (a) Basic Customs Duty,
 - (b) Additional Duty of Customs (CVD)
 - (c) Special Customs Duty (SAD)
 - x) The quantity of imported inputs purchased from the dealers dealing with imported inputs for which duty paying documents are not available.
 - xi) The value of imported inputs purchased from the dealers dealing with imported inputs for which duty paying documents are not available.