

F. No. 609/13/2004-DBK(Pt-I)  
सरकार/ Government of India  
वित्त मंत्रालय/ Ministry of Finance,  
राजस्व विभाग / Department of Revenue,  
केंद्रीय अप्रत्यक्ष कर एवं सीमाशुल्क बोर्ड / Central Board of Indirect Taxes & Customs,  
प्रतिअदायगी प्रभाग /Drawback Division  
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चौथी मंजिल, जीवन दीप बिल्डिंग,  
संसद मार्ग, नई दिल्ली 110 001  
दिनांक: 28 फ़रवरी, 2025

To

All Principal Chief Commissioners/Chief Commissioners of  
Customs/Customs (Preventive)/Customs & Central Taxes.  
All Principal Commissioners/Commissioners of Customs/Customs(Preventive).  
All Pr. Directors General/Director Generals under CBIC.

**विषय:- - Admissibility of AIR of duty drawback on export goods manufactured from inputs, some of which are non-duty paid – reg.**

Madam/Sir,

It has been brought to the notice of the board that All Industry Rate of duty drawback is being denied or reduced on export goods using inputs some of which are not duty paid or are paid at concessional rate of duty.

2. In this regard, attention is invited to Board Circular No. 19/2005- Customs dated 21.03.2005 issued vide F. No. 609/13/2004-Dbk on the above subject matter wherein it was clarified that the concept of AIR of duty drawback is that the rates are determined taking into account the average duties paid on the inputs and in determining the rates, the average (weighted average) consumption of imported / indigenous inputs of a representative cross- section of exporters is taken into account and it is not open to the field formations to probe whether certain exempted inputs have been used in the manufacture of the export goods.

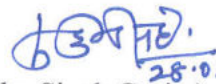
3. Suitable standing order may be issued to instruct the staff to follow the clarification issued under Board Circular No. 19/2005- Customs dated 21.03.2005 scrupulously.

4. The difficulties, if any, may be brought to the notice of the Board.

Hindi version follows.

Encl: as above.

Yours faithfully,

  
28.02.2025

(Mahendra Singh Gurjar)  
OSD (Drawback Division),  
CBIC, New Delhi