



# Amendments to the All Industry Rates of Duty Drawback w.e.f. 15.07.2020

**GOVERNMENT OF INDIA**  
**MINISTRY OF FINANCE**  
**DEPARTMENT OF REVENUE**  
**Central Board of Indirect Taxes & Customs**

**Circular No. 33/2020-Customs**  
New Delhi, dated 15th July 2020

To,  
All Principal Chief Commissioners / Principal Directors General,  
All Chief Commissioners / Directors General,  
CBIC

Madam/Sir,

Subject: Amendments to the All Industry Rates of Duty Drawback effective from 15.07.2020 Government has made certain amendments in the All Industry Rates (AIRs) of Duty Drawback vide Notification No. 56/2020-Customs (N.T.) dated 13.07.2020. These changes are effective from 15.07.2020. The notification may be downloaded from [www.cbic.gov.in](http://www.cbic.gov.in) and perused.

2. The changes made are briefly summed up as follows:

(a) AIRs/caps of Duty Drawback have been enhanced for the following items:

- (i) Certain footwear items made of leather covered under Chapter 64; and
- (ii) Gold jewellery covered under Chapter 71.

(b) AIRs of Duty Drawback have been rationalised for silver jewellery/articles covered under Chapter 71.

(c) Vinyl Sulphone Ester is currently classified for duty drawback purpose under Tariff Item (TI) 292205. In light of its proper classification under Customs Tariff Heading 2930, a separate entry for Vinyl Sulphone Ester is being inserted under TI 293001. The duty drawback rate and cap amount for the item remain unchanged. The existing entry for Vinyl Sulphone Ester (TI 292205) has been deleted.

(d) Description of TIs 870301, 870303, 870305 and 870307 pertaining to motor cars of various engine capacities with Manual Transmission (MT) has been changed. The amended description now includes motor cars with Automated Manual Transmission (AMT) in the respective tariff items. The change in description will allow motor cars with AMT to claim the same AIRs of duty drawback as given to motor cars with MT.

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.

F. No. 609/24/2020-DBK

Yours faithfully,  
(Gopal Krishna Jha)  
Director (Drawback)  
Tel: 23360581