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**GOVERNMENT OF INDIA**  
**MINISTRY OF FINANCE : DEPARTMENT OF REVENUE**  
**OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE**  
**TAMILNADU & PUDUCHERRY**  
**No.26/1, MAHATHMA GANDHI ROAD, CHENNAI – 600 034**

**GST TRADE NOTICE NO.010/2017**

Date: 28-07-2017

Sub: **GST – Exports under claim of Drawback** – Notification No.73/2017- Customs (NT) dated 26.07.2017 read with Circular No.32/2017-Customs dated 25.07.2017- Clarification issued on requirement of certificate from jurisdictional GST Officer for clearances made for export prior to / after 01.07.2017 – Reg.

\* \* \* \* \*

The Trade is hereby informed that the Central Board of Excise & Customs [CBEC] has issued **Notification No.73/2017-Customs (NT) dated 26.07.2017** and **Circular No.32/2017-Customs dated 27.07.2017** pertaining to exports under claim of drawback, as highlighted hereunder:

2.0 The requirement of the certificate from GST Officer to claim higher rate of drawback as stipulated under Note and Condition No.12A of Notification No.131/2016-Cus.(NT) dated 31.10.2016 has been dispensed with and self-certification in the format prescribed therein has been stipulated with effect from 01.07.2017. Appropriate amendment to this effect has been carried out vide Notification No.73/2017-Cus.(NT) dated 26.07.2017.

2.1 Further, the CBEC has clarified vide **Circular No.32/2017-Customs dated 27.07.2017** that in respect of exports already made, the exporters may submit a single declaration regarding export products covered in past shipping bills for which let export order has been given from 01.07.2017 onwards. However, it is further clarified that the export goods cleared from factory prior to 01.07.2017 in respect of which let export order has not been issued before 01.07.2017 are not supplies under GST. Hence, for such goods the declaration form from exporter or certificate from the then Central Excise Officer shall continue.

3. Further, instructions have been issued to the Audit to verify such declarations at the time of audit of those units/exporters to ensure that there is no double neutralization of taxes by simultaneous availment of credit/refund and drawback and to take appropriate action to dispose of all pending drawback claims on priority and maintain zero pendency.

4. This Trade Notice is being issued to sensitise the **field formations** and **the trade** about the salient features of the clarifications issued by the CBEC relating to Exports under claim for drawback. For complete details, the relevant Circular may please be referred in the CBEC's website [www.cbec.gov.in](http://www.cbec.gov.in).

5. All the Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assesseees falling under their respective jurisdiction.

6. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.

[ Issued from C.No IV/16/268/2017-CCO (GST-3) ]



**[C.P. RAO]**  
**PRINCIPAL CHIEF COMMISSIONER**

To

- i. The Principal Commissioner / Commissioner of GST and Central Excise,  
Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem /  
Tiruchirappalli / Madurai / Puducherry / Chennai Audit I / Chennai Audit II /  
Coimbatore Audit / Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals  
Commissionerates
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam,  
No.3, Kamarajar Salai, Chepauk, Chennai-600005 **[ By e-mail ]**
- iii. Zonal RAC Members **[By e-mail ]**

Copy to

- i. The Superintendent, Computer Section, Chennai North Commissionerate  
[ for uploading in website ]
- ii. Sr. PS to Pr. Chief Commissioner