

APPENDIX 35

(Please see ANF 8)

FORMATS FOR
CLAIMING DUTY DRAWBACK ON ALL INDUSTRY RATES/FIXATION OF DRAWBACK RATES/
REFUND OF TERMINAL EXCISE DUTY

DBK I STATEMENT

Description of the Export Product supplied _____ Bill of Materials* issued for manufacture of
(No. of units of the export product).

*(Bill of materials should consist of raw materials and components going into the manufacture of export product supplied and the actual packing materials used).

S. No.	Name of the material/ component	Quality	Technical characteristics	Whether imported or indigenous	Unit	Gross qty. required	Wastage Qty	
							Irrevo cable	recover able
1	2	3	4	5	6	7	8	9

Sale Price of waste per unit of Qty	By Product/ co-product		Net wt. of the material	Remarks
	Qty.	Sale value per unit		
10	11	12	13	14

Give convenient units by which goods are invoiced for export (e.g. per ton, per dozen/Pcs., per Sq. meter etc).

Notes:-

1. The Units of quantity to be furnished in Col.6 should be given in such a manner that it could be related to Statements II and III respectively.
2. Maintenance stores/materials such as lubricating oil, greases, fuel etc. which are employed to run the machinery and plant should be excluded.
3. The data for packing materials should be for the same unit quantity for which data for export product for raw materials and components have been given.
4. Only those raw materials/components etc. to be indicated for which proof of payment of Customs/Central Excise duties is shown in DBK-II/III. Details of such inputs need not be given where no benefit of duty paid is claimed because of MODVAT or absence of proof of duty. Only a brief mention of such inputs being used would be sufficient.

CERTIFICATE REQUIRED FOR DBK I STATEMENT

1. On behalf of the applicant, I hereby certify that the materials as mentioned above are actually required and being used for production of export product.

Station	Signature _____ (name & Designation of Chief Executive/ Production incharge (With Seal
Dated	Telephone Number _____ E-mail _____ Address _____ Fax No. _____

II. It is certified that (To be given by an independent Chartered Engineer):

- a) The consumption of various materials shown in DBK-I has been examined by us and these are actually required and being consumed in the factory of production for manufacture of export product supplied as checked by us on verification of the production process and relevant technical and related documents.
- b) The imported materials above shown in DBK-I are being actually used in the manufacture of the export product supplied and are not being substituted by indigenous materials;
- c) The wastage /co-product/by-product claimed are as per production process in the factory. There is no suppression of co-product/by-products. The wastages claimed in our views are reasonable and are comparable to the general norms for the industry. Where wastages are considered high, an indication of the normal wastage in the industry has been indicated by us, under 'Remarks' column.

Signature _____
Name _____
Designation _____
Address _____
Telephone Number _____
E-mail _____
Fax No. _____

Place _____ Branch of Engg.
Date _____ in which qualified: _____

Name & Address of the institution : _____
under which Chartered Ref.No.and date _____
of membership. _____

DBK II STATEMENT

Direct import of materials/components made by the manufacturer and foreign materials obtained locally by the manufacturer during the period commencing three months prior to the date of supply /first supply upto the date of application, for manufacture of _____ (Name of export product supplied).

S.No.	Description	Technical characteristics	S.No. in DBK 1 statement	B/E No. & date under which imported	Name of the Customs House	Unit	Qty. imported originally	Assessable value
1	2	3	4	5	6	7	8	9

Heading No. in Customs Tariff Act, 1975	Rate of duty	Country from which imported and name of supplier	Is assessment final	Basic duty + Additional Customs Duty	Name and full address of the supplier in case the foreign material/ Components obtained locally	Remarks
10	11	12	13	14	15	16

Notes:

1. If any of the materials mentioned above have also been procured from indigenous origin, this must be specifically stated in remarks column and full details of the procurement alongwith proof of payment of duty should be furnished in DBK-III statement, even if it is claimed that they are not used in the products exported.
2. Minor items which do not contribute to any significant proportion to the expected drawback rates may be ignored, at the discretion of the applicant.
3. If the assessment against any B/E is not final the nature of dispute may be clearly indicated supported by appropriate letter from concerned customs authorities. Normally no DBK is admitted for provisionally assessed B/Es.
4. Refund application made against any B/E, with details must be indicated.
5. Stock position of the above materials/Components also to be given separately (in linked statement II-A).

CERTIFICATE REQUIRED FOR DBK II STATEMENT

Certified that the particulars mentioned in this statement are correct to the best of my knowledge and belief and no claims for refund of duty in respect of any of the above mentioned bills of entries (other than whose details are furnished) has been or will be lodged with the Customs Authorities.

Signature and Stamp of independent
Chartered Accountant/Cost Accountant

Telephone Number
E-mail Address
Fax No.
Place
Date

Signature _____
(name & Designation of the Chief
Executive/Production incharge) (with Seal)
Telephone Number
E-mail Address
Fax No.

DBK IIA STATEMENT

Details of procurements relating to stock of imported materials as on commencement *date (*the date three months prior to the date of supply/first supply required for the manufacture of (Name of export product supplied).

S.No.	Description	Technical Characteristics	S.No. in DBK I statement	B/E No. and date covering the imported stock	Name of the Customs House	Unit	Qty. imported originally	Assessable value
1	2	3	4	5	6	6A	7	8

Heading no. in Customs Tariff Act, 1975	Rate of duty	Country from where imported & name of supplier	Is assessment final	Basic duty + Addl. customs duty	Name and full address of the supplier in case the foreign materials/ components obtained locally	Stock as on —	Remarks
9	10	11	12	13 13A	14	15	16

Note:-

1. In this statement furnish details of stock of all the imported inputs mentioned in statements II which were in stock 3 months prior to the date of shipment/first shipment of the export product and how these were imported/procured. (Actual stock to be given under Col.15, with procurement details in other Columns).
2. If the assessment for any of the inputs in stock as shown is not final, the nature and current status of dispute may be clearly indicated. (Normally no DBK for provisionally assessed B/E are admitted).
3. Refund applications made if any for procurement shown in stock with details to be indicated.
4. Photocopies of all Bills of Entries mentioned above must be enclosed.

CERTIFICATE REQUIRED FOR DBK II A STATEMENT

Certified that the particulars mentioned in this statement are correct to the best of my knowledge and belief and no claims for refund of duty in respect of any of the above mentioned bills of entries has been or will be lodged with the Customs Authorities.

Signature and Stamp of independent
Chartered Accountant/Cost Accountant

Telephone Number
E-mail Address
Fax No.

Place
Date

Signature _____
(name & Designation of the Chief
Executive/Production incharge) (with Seal)
Telephone Number
E-mail Address
Fax No.

DBK III STATEMENT

Materials/Components of Indian Origin obtained by the manufacturer during the period commencing three months prior to the date of supply /first supply upto the date of application for the manufacture of _____ (Name of export product supplied).

Sl. No.	Description	Technical Characteristics	S.No. in DBK-I statement	Unit	Qty purchased	Assessable value	Central excise Tariff Heading no.
1	2	3	4	5	6	7	8

Effective rate of duty paid	Amount of duty paid	Name and address of supplier	Invoice No. and date	Is assessment on duty final	Remarks
9	10	11	12	13	14

Notes:-

1. In this statement details of only those items which are chargeable to the excise duty to be given for which proof of Central Excise duty can be established by Invoices.
2. Materials/Components specified in Drawback II Statement if these are also of indigenous origin and procured locally should be included in this statement, whether dutiable or not. This is irrespective of the fact whether the said materials/components are used for export production or not. Where the said materials/components are claimed to be only for manufacture of goods for local sales and not for exports, this should be specifically indicated in the 'Remarks' column, against the respective serial number of the said material/component.
3. The particulars of Invoice numbers and date where the applicant is the consignee should be furnished under col.11. Photocopies of all Invoices for inputs which are subject to Central Excise Duties of 20% or higher and some representative copies for other Invoices must be enclosed.
4. If the assessment which is not final or duty is paid under protest the extent of dispute may please be clearly indicated (copy of S V B Order to be attached).
5. Refund applications made if any against any Invoice with Details, to be indicated.

CERTIFICATE REQUIRED FOR DBK III STATEMENT

Certified that the particulars mentioned in this statement are correct to the best of my knowledge and belief and no claims for refund of duty in respect of any of the above mentioned materials/components procured against Invoices/ subsidiary Invoices has been or will be lodged with the Central Excise Authorities.

Signature and Stamp of independent
Chartered Accountant/Cost Accountant

Telephone Number
E-mail Address
Fax No.

Place
Date

Signature _____ -
(name & Designation of the Chief
Executive/Production incharge) (with Seal)
Telephone Number
E-mail Address
Fax No.

STATEMENT DBK IIIA

Details of procurements relating to stocks of indigenous materials as on commencement to (the date three months prior to the date of supply/first supply)

S. No.	Description	Technical Characteristics	S.No. in DBK-I statement	Unit	Qty purchased originally	Assessable value	Central Excise Tariff heading no.
1	2	3	4	4A	5	6	7

Effective rate of interest	Amount of duty paid	Name and address of supplier	Invoice No. and date	Is assessment of duty final	Stocks as on _____	Remarks
8	9	10	11	12	13	14

Notes:-

1. In this statement furnish details of stock of all the indigenous materials mentioned in statements I & III which were in stock three months prior to date of shipment/first shipment of the export product and how these were procured (including Invoices Nos.etc.).
- 1A In this statement details of only those items which are chargeable to the Excise Duty may be given for which proof of payment of Central Excise duty can be established.
2. The particular of Invoice number, date etc. should be furnished in Column 11.
3. If the assessment which is not final or duty is paid under protest the extent of dispute may please be clearly indicated.
4. Refund applications made, if any with details to be indicated.

CERTIFICATE REQUIRED FOR DBK III A STATEMENT

Certified that the particulars mentioned in this statement are correct to the best of my knowledge and belief and no claims for refund of duty in respect of any of the above mentioned materials/components has been or will be lodged with the Central Excise Authorities.

Signature and Stamp of independent
Chartered Accountant/Cost Accountant

Telephone Number
E-mail Address
Fax No.
Place
Date

Signature _____ -
(name & Designation of the Chief
Executive/Production incharge) (with Seal)
Telephone Number
E-mail Address
Fax No.