

## APPENDIX -7E

### Format for Fixation of Drawback Rate

#### **DBK - I -STATEMENT**

Description of the Product supplied ----- `as per Invoice consist of raw materials/components used in manufacturing of the resultant product.

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

Sale Price of waste per unit of Qty	By Product/ co-product		Net wt. of the material	Remarks
	Qty.	Sale value per unit		
9	10	11	12	13

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

#### **Notes:-**

1. The Units of quantity to be furnished in Col.5 should be given in such a manner that it could be related to DBK-II Statement.
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 duties is shown in DBK-II. Details of such inputs need not be given where no benefit of duty paid is claimed because of absence of proof of duty. Only a brief mention of such inputs being used would be sufficient.

#### **Certificate Required For DBK -I Statement**

I. 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.

Signature \_\_\_\_\_

(Name & Designation of the Chief  
Executive/Production incharge (with seal.)

Station \_\_\_\_\_  
Date: .....

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

- 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 \_\_\_\_\_

Branch of Engg. in which qualified: \_\_\_\_\_

Place  
Date

Name & Address of the institution under which registered \_\_\_\_\_  
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 custom 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. Minor items which do not contribute to any significant proportion to the expected drawback rates may be ignored, at the discretion of the applicant.
2. 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.
3. Refund application made against any B/E, with details must be indicated.
4. 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

Signature and Stamp of independent \_\_\_\_\_  
Chartered Accountant/Cost Accountant

(Name & Designation of the Chief Executive/  
Production in-charge (with seal))

Place:

Date:

**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 1 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	7	8	9

Heading no. in Customs Tariff Act,	Rate of duty	Country from where imported &	Is assessment final	Basic custom duty	Name and full address of the supplier in case the foreign	Stock as on —	Remarks
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<b>1975</b>		<b>name of supplier0</b>			<b>materials/ components obtained locally</b>		
10	11	12	13	14	15	16	17

**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 supplies of the final product and how these were imported/procured. (Actual stock to be given under Col.16, 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

Signature\_\_\_\_\_

(Name & Designation of the Chief Executive/ Production  
Incharge (with seal)

Place:  
Date: