

Dear Sir

As you are aware, Drawback Division of Department of Revenue, CBEC, Ministry of Finance, Government of India conducts an annual exercise for review of **All Industry Rates** (AIR) of Duty Drawback which are fixed for export products.

In continuation of the same, **the DBK Division has issued intimation dated 20th March 2015 vide F.No.609/30/2015-DBK (A) requesting cost and consumption data for the period January-March 2015 w.r.t. the inputs/input services which are used in the manufacture of the export products in the specified Proforma, in 4 parts - I(A) & I(B), II, III, IV.**

Exporters are therefore requested to provide the requisite data keeping in mind following points:

**(a) Data provided is representative and complete for the period January-March 2015.** While submitting data in respect of a particular manufactured export item of a manufacturer, the details of any/all input(s)/service(s) used in the manufacture of all types/styles of that particular export item should also be indicated.

**(b)** Data should be of and should pertain to **manufacturers/ manufacturer exporters**, and it should be certified by the manufacturer and its Chartered Accountant.

**(c)** The data is to be **supported by relevant documents such as Bills of Entry, Shipping Bills, invoices etc.**

**(d)** The data should pertain to only those **manufacturers/units which are ready to have their records and production processes subjected to inspection by the Customs and Central Excise Department** for the purposes of verifying correctness.

Moreover, exporters are also requested to ensure that the data provided to the Rubber Board is also submitted to the Asst/Dy Commissioner of Central Excise having jurisdiction over the respective manufacturer/unit. It is expected that the Commissioner of Central Excise shall, within 7 days of receipt of this data by the jurisdictional AC/DC, have the data conveyed to Drawback Division duly verified along with comments as necessary.

Finally, we attach herewith the CBEC intimation along-with specified Proforma, in 4 parts - I(A) , II, III, IV for your doing the needful. ***Member-exporters are kindly requested to revert with the data and supporting documents latest by 18<sup>th</sup> May 2015.*** The data and scans of documents are to be e-mailed to [ddmarketing@rubberboard.org.in](mailto:ddmarketing@rubberboard.org.in).

As you are aware the volume of Natural Rubber exports during January – March 2015 period was negligible comparing to the previous years. **So it is highly imperative to furnish the cost and consumption data as requested by the Ministry of Finance by the exporting units who had exported NR during January- March period for working out the Duty Drawback for NR export for 2015-16.** Your timely support will enable us consolidate the data and forward to the DBK Division by early next week.

Thanking you,

Yours faithfully

**Dy. Director Marketing  
Rubber Board**

**Encl : Performa 1(A), II, III & IV**

F.No.609/30/2015-DBK (A)  
Government of India  
Ministry of Finance, Department of Revenue  
Central Board of Excise & Customs  
Drawback Division

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Jeevandeep Building, 4<sup>th</sup> floor,  
New Delhi, dated 20<sup>th</sup> March, 2015

**To: Export Promotion Councils/ Commodity Boards / Trade and Industry Associations**

**Copy to: Commissioners of Central Excise (All)**

Subject - Request for provision of data by Export Promotion Councils/ Commodity Boards/ Trade and Industry Associations for the purposes of the exercise for All Industry Rates (AIR) of Duty Drawback for the year 2015- reg.

In connection with the above cited subject, the EPCs/Trade and Industry Associations are requested to provide cost and consumption data for the period January-March 2015 w.r.t. the inputs/input services which are used in the manufacture of the export products in the specified Proforma, in 4 parts - I(A) & I(B), II, III, IV. The consumption of input materials and incidence of duties, which is filled in the Part I as being against the export of a particular product, must invariably relate to it. Part II requires information on the actual cost, including the break-up, incurred for making the export product and the sales realization on such export product. Part III relates to the incidence of service tax paid at input stage. Part IV requires details of captive power used for manufacturing the export product.

2. While providing the above data, due care should be taken on the aspects that-

- (a) Data provided is representative and complete for the period January-March 2015. While submitting data in respect of a particular manufactured export item of a manufacturer, the details of any/all input(s)/service(s) used in the manufacture of all types/styles of that particular export item should also be indicated.
- (b) Data submitted should pertain to at least five units for each export product. The units should be selected from amongst the small, medium as well as large manufacturer exporters.
- (c) Data should be of and should pertain to manufacturers/ manufacturer exporters, and it should be certified by the manufacturer and its Chartered Accountant.
- (d) The data is to be supported by relevant documents such as Bills of Entry, Shipping Bills, invoices etc.
- (e) The data should pertain to only those manufacturers/units which are ready to have their records and production processes subjected to inspection by the Customs and Central Excise Department for the purposes of verifying correctness.

3. Please ensure that the data of the relevant manufacturers/units that you use is also submitted to the Asst/Dy Commissioner of Central Excise having jurisdiction over the respective manufacturer/unit. It is expected that the Commissioner of Central Excise shall, within 7 days of receipt of this data by the jurisdictional AC/DC, have the data conveyed to Drawback Division duly verified along with comments as necessary.

4. It is requested that EPCs/ Commodity Boards / Trade and Industry Associations may make above information reach Drawback Division by 30<sup>th</sup> April, 2015. The information must be presented in the prescribed Proforma only. Suggestions for rationalization of entries in the existing AIR Drawback Schedule, along with justification, may also be conveyed.

Yours sincerely

(Rajiv Talwar)  
Joint Secretary  
Tel: 23341079

Encl: Proforma in 4 parts

**PROFORMA - I (A)**

Data pertaining to : **January – March, 2015**

Name of C. Ex. Division and Commissionerate : \_\_\_\_\_

Name of the Manufacturer whose goods are exported : \_\_\_\_\_

Name of items produced and exported : \_\_\_\_\_

Inputs	Unit (UQC)	Quantity of domestic inputs used during Jan. – Mar, 2015 in UQC	Value of domestic inputs (excluding excise duty) used during Jan. – Mar, 2015	Average domestic price of Inputs (Col. 4 / Col. 3)	Total Excise duties paid on the inputs used during Jan. – Mar, 2015	Quantity of Imported inputs used during Jan. – Mar, 2015 in UQC	Total CIF Value of imported inputs used during Jan. – Mar, 2015	Average import price of Inputs (Col. 8 / Col. 7)	Total Customs duties paid on the inputs used during Jan. – Mar, 2015
1	2	3	4	5	6	7	8	9	10

Name of goods produced / Exported	Unit (UQC)	Quantity of goods sold in domestic market during Jan. – Mar, 2015 in UQC	Value of goods (excluding Excise Duty) sold in domestic market during Jan. – Mar, 2015	Average domestic sale price (Col. 14 / Col. 13)	Quantity of goods exported during Jan. – Mar, 2015 in UQC	Total FOB value of goods exported during Jan. – Mar, 2015	Average FOB value (Col. 17 / Col. 16)
11	12	13	14	15	16	17	18

- Note:**
1. Customs duties to include Basic Customs Duty, CVD, Cess and any other duties. Excise duty should include Cess.
  2. To be completed by the **individual manufacturer whose goods are exported.**
  3. Data should be submitted taking into account all types / models / styles / qualities of the export product.
  4. Value and duty to be in Rupees.

**PROFORMA I (B)**

**(To be completed by the Export Promotion Councils)**

Data pertaining to : **January-March, 2015**

Name of product exported :..... (To be filled separately for each export product)

Principal material Inputs* that went into manufacturing of the final product mentioned above	Unit (UQC)	Total Quantity of Import in UQC**	Total Quantity of domestic procurement in UQC**	Rate of import duty (limited to Basic Customs Duty, CVD, Cess and any other duties)	Rate of excise duty
1	2	3	4	5	6

**Note:** \* It should not include common utilities/ consumables like electricity, fuel etc.

\*\* Figures in column 3 & 4 should relate to units in sectors covered by the concerned EPC.

## PROFORMA – II

**(To be submitted export product-wise for each Manufacturer whose data forms part of the representative data)**

### **SUMMARY COST SHEET IN RS. PER UNIT OUTPUT**

Period : January-March, 2015

Manufacturer's name:

Name of export product:

(1) Material cost (in Rupees)

S.No.	Main Items	Material Cost

Sub total:

(2) Expenses incurred in Fuel, electricity, coal, coke etc. (in Rupees) .....

(3) Salaries, Wages & Other overhead expenses (allocated/apportioned as is the costing practice adopted by the unit for MIS, inventory valuation etc.) (in Rupees).....

(4) Total cost of sales (as estimated as per the costing practice adopted by the unit for MIS, inventory valuation etc.) (in Rupees).....

(5) Domestic Sale price (in Rupees) .....

(6) FOB realization (in Rupees) .....

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**PROFORMA – III**

**(To be submitted by each Manufacturer whose data forms part of the representative data)**

**SERVICE TAX PAID ON INPUT SERVICES:**

**Period** : **April, 2014 to March, 2015**

1. Name of Manufacturer of export product :
2. Products Exported :
3. Total Business Turnover (Income) :
4. Domestic Sales :
5. Export Sales :
6. Total Sales (4+5) :
7. Break-up of Total Input Service Tax (including cess)

**Name of Service** : **Service Tax Paid (Rs.)**

- (i)
- (ii)
- (iii)
- (iv)
- (v)

8. Total Tax Paid on Input Services (including cess):

