

F. No. 14609/22/2025-DBK/381-452  
Government of India  
Ministry of Finance, Department of Revenue  
Central Board of Indirect Taxes & Customs  
Drawback Division

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4<sup>th</sup> floor, Jeevandeep Building,  
Parliament Street,  
New Delhi - 110001.

New Delhi, the 7<sup>th</sup> of April, 2025

To,

Export Promotion Councils/ Commodity Boards/ Trade and Industry  
Associations/Chambers of Commerce (as per list attached)

Madam/ Sir,

**Subject: Request for views/suggestions and data for review of All Industry Rates (AIR) of Duty Drawback for the year 2025**

The Government of India proposes to review the All Industry Rates (AIRs) of Duty Drawback for the year 2025 with reference to the incidence of Customs and Central Excise duties on goods manufactured for export. For this purpose, the Government of India has constituted a Committee for determination of Duty Drawback rates vide Order F. No. 14609/22/2025-DBK dated 02.04.2025. A copy of the said order is appended at Annexure I.

2. To enable computation of appropriate Duty Drawback rates, Export Promotion Councils/ Commodity Boards/ Trade and Industry Associations/Chambers of Commerce are requested to provide data relating to inputs (including packing materials) used in the manufacture of the relevant export products in the format as specified in Annexure II.

3. In respect of products where multiple models are exported under the same CTH, some exporters in the past had expressed difficulties in furnishing data for each individual model in relation to input output ratios, etc. The earlier Duty Drawback Committee had also found it difficult to extend the Duty Drawback rate worked out on the basis of one particular model to all other models with widely varying price ranges and specifications. Examples of such products may be mobile phones, turbochargers, transformers of different specifications, etc. In such cases, the data may be furnished as prescribed in Table 3 instead of Table 1 of Annexure II. The data, however, in respect of items at serial nos. 1 to 11 and Table 2 of Annexure II needs to be necessarily furnished.

4. While providing the above data, care should be taken regarding the following aspects -

(a) Data provided should be complete for the exports made during the period 1<sup>st</sup>

April, 2024 to 30<sup>th</sup> September, 2024. For a particular manufactured export item, the details of the input(s) that are used in the manufacture of that particular export item should be indicated.

(b) The incidence of duty should be furnished only for Customs duty on the inputs and Central Excise duty on petroleum products. The incidence of other taxes/duties such as IGST, CGST, SGST, Anti- Dumping Duty/ Safeguard Duty, Other States/UT taxes, etc. are not to be included for calculation of total incidence of duties for the purposes of Duty Drawback scheme.

(c) Data submitted, to the extent possible, should be representative of the exports by the small, medium as well as large manufacturer exporters, for a particular product.

(d) Data provided should be certified by the concerned manufacturers and their Chartered Accountants/ Cost Accountants.

(e) The data should be supported by relevant documents such as Bills of Entry of imported inputs, Shipping Bills of export product, relevant Central Excise invoices, etc.

**(f) A copy of data submitted in Annexure II should also be provided in MS Excel format.**

5. In addition to above, your views/suggestions, if any, for rationalization of entries in the AIR Drawback Schedule, including for those tariff items where specific data has not been provided earlier, may also be sent along with justification.

6. It is requested that the above information should be sent to Drawback Division by 30<sup>th</sup> April, 2025. Your response should be sent on e-mail – [dbk.dbk@gov.in](mailto:dbk.dbk@gov.in). For any difficulty or clarification, you may kindly contact Shri Malay Samir, Director (Drawback) at 011-23360581.

Encl: Annexures I & II.

Yours sincerely



(Mahendra Singh Gurjar)  
OSD, Drawback Division,  
CBIC, Tel: 23341079