

Circular No. 14 / 2011-Customs

**F.No. 609/147/2010-DBK
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs**

New Delhi, the 15th March, 2011

To

All Chief Commissioners of Customs/ Customs (Prev.) / Customs & Central Excise,
All Directors General of CBEC,
All Commissioners of Customs / Customs (Prev.) / Customs & Central Excise.

Sub: - No drawback on the goods exported to Nepal which were imported into India from third countries – reg.

Sir/Madam,

I am directed to invite your attention to Notification No.13/2011-Customs (N.T.) dated 24.02.2011 which provides that no drawback shall be allowed on the goods exported to Nepal if such goods were imported into India from third countries.

2. To comply with the above provision, the exporter shall declare on the body of the shipping bill under claim of drawback that the goods being exported to Nepal have not been imported into India from third countries. The field formations shall conduct random checking to ensure the genuineness of the exporter's declaration.

3. A suitable public notice for information of the Trade and Standing Order for guidance of the assessing officers and for strict adherence may be issued. Difficulties faced, if any, in implementation of the circular may please be brought to the notice of the Board at an early date.

Kindly acknowledge receipt of this circular.

Yours faithfully,

**Vinod Kumar Agrawal)
OSD (Drawback)**