

F.No.609/13/2017-DBK  
Government of India  
Department of Revenue  
Central Board of Excise & Customs  
Drawback Division

New Delhi, the 28<sup>th</sup> February, 2017

To  
Principal Chief Commissioners / Principal Directors General  
Chief Commissioners / Directors General  
Principal Commissioners &  
Commissioners, all under CBEC

Sir/Madam,

Subject: Exemption from drawal of samples for the purpose of grant of drawback to the  
AEO certificate holders.-reg.

I am directed to invite your attention to Circular No. 34/95-Cus dated 06.04.1995 prescribing the monetary limits and frequency of drawal of sample for purposes of grant of drawback and Circular No. 57/1997-Cus dated 31.10.1997 read with Circular No. 25/2005-Cus exempting certain exporters having in house testing facilities and where the samples have earlier been drawn by Central Excise authorities, from drawal of samples for purposes of grant of drawback.

2. In continuation to above mentioned circular, and as a measure of further facilitation, it has been decided by the Board that those exporters who have been accorded Authorized Economic Operator (AEO) certificate (Tier II & Tier III) in terms of Circular No. 33/2016-Customs dated 22.07.2016 are being exempt from the requirements of drawal of samples for the purpose of grant of drawback, except in case of any specific information or intelligence.

3. Suitable Public Notice and Standing Order should be issued for guidance of the trade and officers. Any difficulty faced should be intimated to the Board.

Yours faithfully,

(Dipin Singla)  
Senior Technical Officer (Drawback)