

**Gist of the scheme for fixation of Brand Rate of duty drawback**

|        | Normal scheme*  |                         | Revised simplified scheme (introduced w.e.f 26.08.2005)** |                                   |
|--------|-----------------|-------------------------|---|-----------------------------------|
|        | Application     | Time period stipulated  | Application   | Time period stipulated            |
| Rule 6 | Provisional BR  | No time limit           | Provisional BR (upto amount claimed)                      | 15 days                           |
|        | Final BR        | 25 days                 | Final BR  | Post verification within 2 months |
| Rule 7 | Provisional AIR | Processing of AIR claim | Provisional AIR   | Processing of AIR claim           |
|        | Provisional BR  | No time limit           | Provisional BR (upto amount claimed)                      | 15 days                           |
|        | Final BR        | 25 days                 | Final BR  | Post verification within 2 months |

Note : Time period stipulated is from the date of filing of applications that are complete in all respect.

\* Board's Circular No. 14/2003- Customs dated 06.03.2003

\*\* Member (Customs)'s D.O. F. No. 609/110/2005-DBK dated 26.08.2005. This scheme provides for simplified procedure allowing provisional Brand Rate within 15 days and post verification of the claim within 2 months for five specified categories of exporters viz.

- (a) All exporters who have an export turnover (physical exports) of Rs. 5 crore in current/preceding financial year and having a good track record of three years of exports,
- (b) Public sector undertakings,
- (c) Star Export Houses,
- (d) Manufacturer exporters registered with Central Excise who have been exporting during the previous two financial years and have minimum export of Rs. 1 crore or more during the preceding financial year and
- (e) Manufacturer exporters registered with Central Excise who have paid Central Excise duty of Rs. 1 crore or more during the preceding financial year.