[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 77/2023-CUSTOMS (N.T.)

New Delhi, the 20th October, 2023

G.S.R. (E). – In exercise of the powers conferred by sub-section (2) of section 75 of the Customs Act, 1962 (52 of 1962) and sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 1944), read with rules 3 and 4 of the Customs and Central Excise Duties Drawback Rules, 2017 (hereinafter referred to as the said rules) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 07/2020-Customs (N.T.) dated the 28th January, 2020 published *vide* number G.S.R. 55(E), dated the 28th January, 2020, except as respect to things done or omitted to be done before such supersession, the Central Government hereby determines the rates of drawback as specified in the Schedule annexed hereto (hereinafter referred to as the said Schedule) subject to the following notes and conditions, namely :-

Notes and conditions -

(1) The tariff items and descriptions of goods in the said Schedule are aligned with the tariff items and descriptions of goods in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) at the four-digit level only. The descriptions of goods given at the six digit or eight digits in the said Schedule are in several cases not aligned with the descriptions of goods given in the First Schedule to the Customs Tariff Act, 1975.

(2) The general rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 shall, *mutatis mutandis*, apply for classifying the export goods listed in the said Schedule.

(3) Notwithstanding anything contained in the said Schedule, -

(i) all art-ware or handicraft items shall be classified under the heading of art-ware or handicraft (of constituent material) as mentioned in the relevant Chapters;

(ii) any identifiable ready to use machined part or component predominantly made of iron, steel or aluminium, made through casting or forging process, and not specifically mentioned at six digit level or more in Chapter 84 or 85 or 87, except those classifiable under heading 8432 or 8433 or 8436, may be classified under the relevant tariff item (depending upon material composition and making process) under heading 8487 or 8548 or 8708, as the case may be, irrespective of classification of such part or component at four digit level in Chapter 84 or 85 or 87 of the said Schedule;

(iii) the sports gloves mentioned below heading 4203 or 6116 or 6216 shall be classified in that heading and all other sports gloves shall be classified under heading 9506.

(4) The figures shown in column (4) in the said Schedule refer to the rate of drawback expressed as a percentage of the free on board value or the rate per unit quantity of the export goods, as the case may be.

(5) The figures shown in column (5) in the said Schedule refer to the maximum amount of drawback that can be availed of per unit specified in column (3).

(6) An export product accompanied with a tax invoice and forming part of project export (including turnkey export or supplies) for which no figure is shown in column (5) in the said Schedule, shall be so declared by the exporter and the maximum amount of drawback that can be availed under the said Schedule shall not exceed the amount calculated by applying ad-valorem rate of drawback shown in column (4) to one and half times the tax invoice value.

(7) The rates of drawback specified against the various tariff items in the said Schedule in specific terms or on ad valorem basis, unless otherwise specifically provided, are inclusive of drawback for packing materials used, if any.

(8) Drawback at the rates specified in the said Schedule shall be applicable only if the procedural requirements for claiming drawback as specified in rule 12, 13 and 14 of the said rules, unless otherwise relaxed by the competent authority, are satisfied.

(9) The rates of drawback specified in the said Schedule shall not be applicable to export of a commodity or product if such commodity or product is, -

(i) manufactured partly or wholly in a warehouse under section 65 of the Customs Act, 1962 (52 of 1962);

(ii) manufactured or exported in discharge of export obligation against an Advance Authorisation or Duty-Free Import Authorisation issued under the Duty Exemption Scheme of the relevant Foreign Trade Policy:

Provided that where exports are made against Special Advance Authorisation issued under paragraph 4.04A of the Foreign Trade Policy 2015-20 or Foreign Trade Policy 2023 in discharge of export obligations in terms of Notification No. 45/2016-Customs, dated 13th August, 2016 or Notification No. 27/2023-Customs, dated 1st April, 2023, the rates of drawback specified in the said Schedule shall apply as if in the said Schedule, the entries in columns (4) and (5) against the Tariff items in the said Schedule below all Chapters, except Chapter 61 and 62, are NIL, and those in Chapters 61 and 62 are as specified in the Table annexed hereto;

(iii) manufactured or exported by a unit licensed as hundred per cent Export Oriented Unit in terms of the provisions of the relevant Foreign Trade Policy;

(iv) manufactured or exported by any of the units situated in Free Trade Zones or Export Processing Zones or Special Economic Zones;

(v) manufactured or exported availing the benefit of the notification No. 32/1997-Customs, dated 1st April, 1997.

(10) Whenever a composite article is exported for which any specific rate has not been provided in the said Schedule, the rates of drawback applicable to various constituent materials can be extended to the composite article according to net content of such materials on the basis of a self-declaration to be furnished by the exporter to this effect and in case of doubt or where there is any information contrary to the declarations, the proper officer of customs shall cause a verification of such declarations.

(11) The term ‘articles of leather’ in Chapter 42 of the said Schedule shall mean any article wherein (a) 60% or more of the outer visible surface area; or (b) 60% or more of the outer and inner surface area taken together, excluding shoulder straps or handles or fur skin trimming, if any, is of leather notwithstanding that such article is made of leather and any other material.

(12) The term “dyed”, wherever used in the said Schedule in relation to textile materials, shall include yarn or piece dyed or predominantly printed or coloured in the body.

(13) The term “dyed” in relation to fabrics and yarn of cotton, shall include “bleached or mercerised or printed or melange”.

(14) The term “dyed” in relation to textile materials in Chapters 54 and 55 shall include “printed or bleached or melange”.

(15) In respect of the tariff items in Chapters 60, 61, 62 and 63 of the said Schedule, the blend containing cotton and man-made fibre shall mean that content of man-made fibre in it shall be more than 15% but less than 85% by weight and the blend containing wool and man-made fibre shall mean that content of man-made fibre in it shall be more than 15% but less than 85% by weight. The

garment or made-up of cotton or wool or man-made fibre or silk shall mean that the content in it of the respective fibre is 85% or more by weight.

(16) The term “shirts” in relation to Chapters 61 and 62 of the said Schedule shall include “shirts with hood”.

(17) In respect of the tariff items appearing in Chapter 64 of the said Schedule, leather shoes, boots or half boots for adult shall comprise the following sizes, namely : -

(a) French point or Paris point or Continental Size above 33;

(b) English or UK adult size 1 and above; and

(c) American or USA adult size 1 and above.

(18) In respect of the tariff items appearing in Chapter 64 of the said Schedule, leather shoes, boots or half boots for children shall comprise the following sizes, namely :-

(a) French point or Paris point or Continental Size upto 33;

(b) English or UK children size upto 13; and

(c) American or USA children size upto 13.

(19) The drawback rates specified in the said Schedule against tariff items 711301, 711302 and 711401 shall apply only to goods exported by airfreight, post parcel or authorised courier through the Custom Houses as specified in para 4.71 of the Hand Book of Procedures, 2023 published *vide* Public Notice No. 1/2023, dated the 1st April, 2023 of the Government of India in the Ministry of Commerce and Industry, after examination by the Customs Appraiser or Superintendent to ascertain the quality of gold or silver and the quantity of net content of gold or silver in the gold jewellery or silver jewellery or silver articles. The free on board value of any consignment through authorised courier shall not exceed rupees twenty lakhs.

(20) The drawback rates specified in the said Schedule against tariff items 711301, 711302 and 711401 shall not be applicable to goods manufactured or exported in discharge of export obligation against any Scheme of the relevant Foreign Trade Policy of the Government of India which provides for duty free import or replenishment or procurement from local sources of gold or silver.

(21) “Vehicles” of Chapter 87 of the said Schedule shall comprise completely built unit or completely knocked down (CKD) unit or semi knocked down (SKD) unit.

2. All claims for duty drawback at the rates of drawback notified herein shall be filed with reference to the tariff items and descriptions of goods shown in columns (1) and (2) of the said Schedule respectively. Where, in respect of the export product, the rate of drawback specified in the said Schedule is Nil or is not applicable, the rate of drawback may be fixed, on an application by an individual manufacturer or exporter in accordance with the said rules. Where the claim for duty drawback is filed with reference to tariff item of the said Schedule and it is for the rate of drawback specified herein, an application, as referred under sub-rule (1) of rule 7 of the said rules shall not be admissible.

3. The amount referred in sub-rule (3) of rule 7 of the said rules, relating to provisional drawback amount as may be specified by the Central Government, shall be equivalent to the drawback rate and drawback cap shown in column (4) and (5) in the said Schedule for the tariff item corresponding to the export goods, if applicable, and determined as if it were a claim for duty drawback filed with reference to such rate and cap.

4. This notification shall come into force on the 30th day of October, 2023.

Drawback Rates for Sports Good & Toys (Oct. 2023)
(w.e.f. 30th Oct, 2023)

Tariff item	Description of Goods	Units	Drawback Rate (2023) In %age	Drawback cap per unit in Rs. (2023)
950301	Cricket bat made of plastic		1.4	
950302	Plastic rounder bat		1.4	
950303	Cricket set made of plastic consisting of two bats, two balls, two bases and six stumps in a nylon carrying bag		1.4	
950304	Soft toys made of textile fabrics with or without polyfill stuffing		1.4	
950399	Other		1.4	
950401	Carrom Board, with or without coins and strikers		1.4	
950499	Others		1.4	
9505	**Festive, carnival or other entertainment articles……**		1.2	
950601	Table tennis bat	Piece	9.0	58
950602	Table tennis table	Piece	7.0	1493
950603	Lawn tennis balls	Piece	2.6	2.3
950604	Inflatable balls made predominantly of synthetic material, other than polyurethane		1.3	
950605	Inflatable balls made of Polyurethane	Piece	4.5	29
950606	Cricket balls with outer covering of leather		1.4	
950607	Cricket, Hockey, boxing, Football and other Sports Gloves		1.4	
950608	Cricket bat made of English willow	Piece	7.3	961
950609	Cricket bat made of other than English willow	Piece	6.3	91
950610	Made-up sports nets of nylon	Kg	3.0	25.5
950611	Made-up sports nets of other man made textile material	Kg	3.2	23
950612	Swimming pools and paddling pools		1.4	
950613	Rubber bladders	Piece	2.5	8
950614	Protective sports gear (excluding leg guards) whether padded or not, including shoulder guards and shin guards		1.4	
950615	Rounders bat made of wood		1.4	
950616	Leg guards	Pair	2.2	53
950699	Others		1.4	
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy “birds” (other than those of heading 9208 or 9705) and similar hunting or shooting requisites		1.4	

Tariff item	Description of Goods	Units	Drawback Rate (2023) In %age	Drawback cap per unit in Rs. (2023)
9508	Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres		1.4	
List of Products not covered under Chapter 95, But which may be relevant to the Sports Goods Industry				
420202 Bags				
42020202	Others of leather, of composition leather or of patent leather	Piece	5.0	208.8
42020203	of Cotton	Kg	2.6	40.5
42020299	Others		1.5	
420203 Articles carried in pocket / handbag				
42020301	Of leather, of composition leather or of patent leather	Piece	5.3	50.8
42020399	Others		1.5	
42020401	Other articles of leather, of composistion leather or of patent leather	Piece	5.3	78.9
42020499	Others	Piece	1.5	
420303	Gloves, specially designed for use in sports namely Golf Gloves made of leather	Pair	3.6	14.5
420304	Gloves, specially designed for use in sports namely Golf Gloves made of leather in combination with textile materials	Pair	3.6	65.8
420306	Other gloves made of leather	Pair	3.6	48.7
611607	Gloves, specially designed for use in sports namely Golf Gloves made of textile materials	Piece	4.5	14.9
621607	Gloves, specially designed for use in sports namely Golf Gloves made of textile materials	Piece	4.5	14.9
6305 - Sacks & Bags				
630501	Flexible Intermediate Bulk Containers (FIBC)		1.2	
630502	Sacks and bags made of jute including hessian bags,sacking bags ,jute soil savers etc.		1.5	
630599	Others		1.5	
640299	**Other footwear with outer soles and uppers of rubber or plastics**		1.5	
6405	**Other footwear**		1.5	
650601	Bicycle Helmet made of Polystyrene		1.2	
650602	Safety Helmet (made out of fibre glass reinforced plastics) weight 1425 gms +/- 20 gms.		1.2	
650603	Cricket Helmets		1.2	