

F No CBIC-140609/45/2023-Drawback Section-CBEC
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
Drawback Division

New Delhi, dated 29th of May, 2024

To
All Principal Chief Commissioners/ Chief Commissioners
Customs/ Customs (Preventive)/ Customs and Central Taxes &
All Principal Director Generals / Director Generals under CBIC

Madam/sir,

Sub: Disbursal of Drawback amounts into the exporters' accounts through PFMS

Presently, Duty Drawback claims are processed through the Customs Automated System (CAS), enumerated in a scroll/ Computerised Customs Drawback Advice (CCDA) and sent to the Authorised Bank branch along with supporting single cheque of consolidated amount, as per the scroll, for payment of duty drawback amounts into the exporters' accounts.

2. However, now, with effect from 5th June, 2024; payment of Drawback amounts into the exporters' accounts post scroll out, will be facilitated through the Public Finance Management System (PFMS). Consequently, w.e.f. 5th June, 2024 the following procedure shall be discontinued;

- i. The practice of printing the Drawback scroll for onward transmission to the Authorised bank
- ii. Issuance of cheque for the total amount to be disbursed under a scroll

3. Instead, the following procedure shall be adopted;

- i. Authorised officer at each Customs location shall process the Duty Drawback scroll queue.
- ii. The scrolls generated at different locations will be AUTOMATICALLY processed by the CAS for onward transmission to the Central Nodal eDDO.
- iii. The nominated central nodal eDDO shall forward the consolidated All India duty drawback scroll to the nodal ePAO.
- iv. After approval from the nodal ePAO, duty drawback amounts shall be credited into the exporters' bank accounts linked with PFMS.

5. The jurisdictional Principal Chief Commissioners / Chief Commissioners shall ensure that the Drawback sections functioning under their charge shall complete the following actions before 5th June, 2024;

- a. All Drawback scrolls generated prior to the said date should be processed, duly sent to the agency banks and cheques issued for the same.

- b. The cheque number of the last cheque issued for payment of Duty drawback must be intimated to the jurisdictional PAO as well as to the authorised bank along with a confirmation that no future Drawback payments shall be made through the bank. If no future payments are to be made through the cheque book, then the cheque books issued for Drawback payments shall be returned to the PAO.
 - c. In case the same cheque book is being used for Customs refunds payments and is hence retained by the department for refund payments, specific mention of the same must be made in the LoP against the cheque issued.
3. A suitable Trade Notice may be issued in this regard, for the information of trade and staff. Difficulties faced, if any, in the implementation of the instruction may be brought to the notice of the Board.

Yours faithfully,



Malay Samir
(Director)