

F. No. 609/105/2015-DBK
Government of India
Ministry of Finance, Department of Revenue
Central Board of Excise & Customs

New Delhi dated 24th November, 2015

To
Principal Commissioners/ Commissioners (All)
(Central Excise/ Central Excise & Customs)

Commissioners, Large Taxpayer Units (All)

Commissioner Central Excise, Pune-I

Ma'am/Sir,

Subject: Strengthening exporters' confidence with the brand rate mechanism - reg.

Central Excise formations processing brand rate applications are requested to suggest measures or steps that can further strengthen exporters' confidence with the brand rate mechanism and make it easier to work with. The suggestions should be within the principles that guide drawback based on actual duty and have the traits of reliability, simplicity and workability without compromising revenue.

2. For this, initiative should be taken by the Commissioners to approach the brand rate applicants for consultation and the points which, according to your examination, can be considered for implementation may be forwarded with reasons as what situation they shall ameliorate and the specific changes that would be required. Your own points may be included. Following two points that have been flagged to the Ministry may also be included in your reports –

- (a) Seeking yearly audited accounts for inventory verification thereby delaying the fixation of brand rate till yearly audit is complete
- (b) Difficulty faced in providing bill of entry for determining the basic customs duty portion where the imported duty paid inputs are procured by exporter from 'independent' registered dealer or importer

3. This reference may be dealt on priority and reports in the format below may please reach the Commissioner of Central Excise, Pune-I by 15.12.2015 who is designated to compile and provide them to the Ministry in soft format by 21.12.2015, followed by hard copies with appropriate enclosures -

Zone name	Exporter manufacturer name	Brand rate Product involved	Point made	Justification or reasons why change is required	Manner and details of resolving and implementation
(I)	(II)	(III)	(IV)	(V)	(VI)

Yours faithfully,

(Rajiv Talwar)
Joint Secretary to the Govt. of India

Copy to: All Export Promotion Councils with request to inform their concerned members to approach the jurisdictional Commissioners of Central Excise with their points and solutions