

[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. 59/2017-CUSTOMS (N.T.)**

New Delhi, the 29<sup>th</sup> June, 2017

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), sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 1944) and section 93A and sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994), read with rules 3 and 4 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 131/2016 - Customs (N.T.), dated the 31<sup>st</sup> October, 2016, published vide number G.S.R. 1018 (E), dated the 31<sup>st</sup> October, 2016, namely:-

In the said notification,-

(a) in the Notes and conditions,-

(i) for paragraph (6), the following paragraph shall be substituted, namely:-

“(6) An export product accompanied with tax invoice and forming part of project export (including turnkey export or supplies) for which no figure is shown in columns (5) and (7) 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 amount calculated by applying ad-valorem rate of drawback shown in column (4) or column (6) to one and half times the tax invoice value.”;

(ii) in paragraph (11), after clause (b), the following clauses shall be inserted, namely:-

“(c) exported availing input tax credit of the central goods and services tax or of the integrated goods and services tax on the export product or on the inputs or input services used in the manufacture of the export product;

(d) exported claiming refund of the integrated goods and services tax paid on such exports;

(e) exported by an exporter who has carried forward the amount of Cenvat credit on the export product or on the inputs or input services used in the manufacture of the export product, under the Central Goods and Services Tax Act, 2017 (12 of 2017).”;

(iii) after paragraph (12), the following paragraph shall be inserted, namely:-

“(12A) The rates and caps of drawback specified in columns (4) and (5) of the said Schedule shall be applicable to export of a commodity or product if the exporter satisfies the following conditions, namely:-

(a) the exporter shall declare, and if necessary, establish to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, that no input tax credit of the central goods and services tax or of the integrated goods and services tax has been availed on the export product or on any of the inputs or input services used in the manufacture of the export product;

(b) if the goods are exported under bond or letter of undertaking or on payment of integrated goods and services tax, a certificate from the officer of goods and services tax having jurisdiction over the exporter, to the effect that no input tax credit of the central goods and services tax or input tax credit of the integrated goods and services tax has been availed on the export product or on any inputs or input services used in the manufacture of the export product or no refund of integrated goods and services tax paid on export product shall be claimed, is produced;

(c) a certificate from the officer of goods and services tax having jurisdiction over the exporter, to the effect that exporter has not carried forward the amount of Cenvat credit on the export product or on the inputs or input services used in the manufacture of the export product, under the Central Goods and Services Tax Act, 2017 (12 of 2017), is produced.”;

(iv) in paragraph (17), after the word “bleached”, the words “or melange” shall be inserted;

(b) in paragraph 4, the following proviso shall be inserted, namely:-

“Provided that nothing contained in this notification shall have effect after the 30<sup>th</sup> day of September, 2017.”

(c) in the Schedule,-

(i) in Chapter – 3, against tariff item 030402,-

(A) for the entry in column (6), the entry “3.4%” shall be substituted;

(B) for the entry in column (7), the entry “10.5” shall be substituted;

(ii) in Chapter – 3, against tariff item 030601,-

(A) for the entry in column (6), the entry “2.7%” shall be substituted;

(B) for the entry in column (7), the entry “21.6” shall be substituted;

(iii) in Chapter – 3, against tariff item 030602,-

(A) for the entry in column (6), the entry “2.1%” shall be substituted;

(B) for the entry in column (7), the entry “57.2” shall be substituted;

(iv) in Chapter – 3, against tariff item 030603,-

(A) for the entry in column (6), the entry “2.4%” shall be substituted;

(B) for the entry in column (7), the entry “24” shall be substituted;

(v) in Chapter – 3, against tariff item 030604,-

(A) for the entry in column (6), the entry “2.7%” shall be substituted;

(B) for the entry in column (7), the entry “46.6” shall be substituted;

(vi) in Chapter – 3, against tariff item 030605,-

(A) for the entry in column (6), the entry “2.1%” shall be substituted;

(B) for the entry in column (7), the entry “10.9” shall be substituted;

(vii) in Chapter – 15, against tariff item 150401,-

(A) for the entry in column (6), the entry “2.1%” shall be substituted;

(B) for the entry in column (7), the entry “2.1” shall be substituted;

(viii) in Chapter – 16, against tariff item 160401,-

(A) for the entry in column (6), the entry “3.4%” shall be substituted;

(B) for the entry in column (7), the entry “10.5” shall be substituted;

(ix) in Chapter – 23, against tariff item 230101,-

- (A) for the entry in column (6), the entry “2.1%” shall be substituted;
- (B) for the entry in column (7), the entry “2.1” shall be substituted;

(x) in Chapter – 41, after tariff item 411202 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:-

“411299	Others		1.2%		1.2%”;	
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(xi) in Chapter – 52, against tariff item 520901, for the entry in column (7), the entry “7” shall be substituted;

(xii) in Chapter – 54, against tariff item 540701,-

- (A) for the entry in column (5), the entry “66” shall be substituted;
- (B) for the entry in column (7), the entry “13.2” shall be substituted;

(xiii) in Chapter – 54, against tariff item 540702,-

- (A) for the entry in column (5), the entry “72” shall be substituted;
- (B) for the entry in column (7), the entry “15.8” shall be substituted;

(xiv) in Chapter – 54, against tariff item 540703,-

- (A) for the entry in column (5), the entry “57” shall be substituted;
- (B) for the entry in column (7), the entry “11.1” shall be substituted;

(xv) in Chapter – 54, against tariff item 540704,-

- (A) for the entry in column (5), the entry “60” shall be substituted;
- (B) for the entry in column (7), the entry “12.9” shall be substituted;

(xvi) in Chapter – 55, against tariff item 550905,-

- (A) for the entry in column (5), the entry “72” shall be substituted;
- (B) for the entry in column (7), the entry “12.9” shall be substituted;

(xvii) in Chapter – 55, against tariff item 550906,-

- (A) for the entry in column (5), the entry “79” shall be substituted;
- (B) for the entry in column (7), the entry “17” shall be substituted;

(xviii) in Chapter – 56, against tariff item 560802,-

- (A) for the entry in column (4), the entry “11%” shall be substituted;
- (B) for the entry in column (5), the entry “64” shall be substituted;
- (C) for the entry in column (6), the entry “2.8%” shall be substituted;
- (D) for the entry in column (7), the entry “16” shall be substituted;

(xix) in Chapter – 61,-

- (A) against tariff item 610304, in column (2), the word “leggings” shall be omitted;
- (B) against tariff item 610404, in column (2), the word “leggings” shall be omitted;
- (C) for tariff items 611501, 611502, 611503, 611504, 611505, 611506, 611507 and 611599 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:-

“611501	Leggings					
61150101	Of Cotton	Piece	7.7%	47	2%	12.2
61150102	Of Blend containing Cotton and Man Made Fibre	Piece	9.5%	55	2.5%	14.5
61150103	Of Man Made Fibres	Piece	9.9%	57	2.5%	14.4
61150104	Of Silk (other than containing Noil silk)	Piece	7.6%	80	4.8%	50.5

61150105	Of Wool	Piece	8.7%	80	3.5%	32.2
61150106	Of Blend containing Wool and Man Made Fibre	Piece	8.7%	80	3%	27.6
61150107	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	8%	50	2%	12.5
61150199	Of Others	Piece	7.6%	44	2%	11.6
<b>611502</b>	<b>Others</b>					
61150201	Of Cotton	Kg	7.6%	140	2%	36.8
61150202	Of Blend containing Cotton and Man Made Fibre	Kg	9.5%	160	2.5%	42.1
61150203	Of Man Made Fibres	Kg	9.8%	180	2.5%	45.9
61150204	Of Silk (other than containing Noil silk)	Kg	7.6%	510	4.8%	322.1
61150205	Of Wool	Kg	8.7%	180	3.5%	72.4
61150206	Of Blend containing Wool and Man Made Fibre	Kg	8.7%	180	3%	62.1
61150207	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane	Kg	8%	160	2%	40
61150299	Of Others	Kg	7.6%	130	2%	34.2";

(xx) in Chapter – 75, against tariff items 7501, 7502, 7504, 7505, 7506, 7507 and 7508, for the entries in column (6), the entry “0.15%” shall respectively be substituted;

(xxi) in Chapter – 94, after tariff item 940402 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:-

“940403	Other Pillow/Cushions/Quilts/ Pouffles filled with poly-fil	Kg	8.6%	100	2.2%	25”;
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(xxii) in Chapter – 95, against tariff item 950611,-

- (A) for the entry in column (4), the entry “11%” shall be substituted;
- (B) for the entry in column (5), the entry “64” shall be substituted;
- (C) for the entry in column (6), the entry “2.8%” shall be substituted;
- (D) for the entry in column (7), the entry “16” shall be substituted;

(d) in the Table, in Chapter – 61,-

- (A) against tariff item 610304, in column (2), the word “leggings” shall be omitted;
- (B) against tariff item 610404, in column (2), the word “leggings” shall be omitted;
- (C) for tariff items 611501, 611502, 611503, 611504, 611505, 611506, 611507 and 611599 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:-

<b>“611501</b>	<b>Leggings</b>					
61150101	Of Cotton	Piece	3.3%	28.2	0.9%	7.7
61150102	Of Blend containing Cotton and Man Made Fibre	Piece	4.2%	34.0	1.2%	9.7
61150103	Of Man Made Fibres	Piece	4.3%	34.7	1.2%	9.7
61150104	Of Silk (other than containing Noil silk)	Piece	1.3%	19.2	0.4%	5.9
61150105	Of Wool	Piece	3.9%	50.2	1.1%	14.2
61150106	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	50.2	1.1%	14.2
61150107	Of Cotton containing 1% or	Piece	3.3%	28.9	0.9%	7.9

	more by weight of spandex/lycra/elastane					
61150199	Of Others	Piece	3.3%	26.7	0.9%	7.3
<b>611502</b>	<b>Others</b>					
61150201	Of Cotton	Kg	3.5%	90.3	0.9%	23.2
61150202	Of Blend containing Cotton and Man Made Fibre	Kg	4.2%	99.0	1.2%	28.3
61150203	Of Man Made Fibres	Kg	4.2%	108.0	1.2%	30.9
61150204	Of Silk (other than containing Noil silk)	Kg	1.3%	122.1	0.4%	37.6
61150205	Of Wool	Kg	3.5%	101.4	0.9%	26.1
61150206	Of Blend containing Wool and Man Made Fibre	Kg	3.6%	104.3	1.0%	29.0
61150207	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane	Kg	3.5%	98.0	0.9%	25.2
61150299	Of Others	Kg	3.5%	83.8	0.9%	21.6".

2. This notification shall come into force on the 1<sup>st</sup> day of July, 2017.

**[F. No. 609/43/2017-DBK]**

**(Anand Kumar Jha)**  
**Under Secretary to the Government of India**

Note: The principal notification No. 131/2016-Customs (N.T.), dated the 31<sup>st</sup> October, 2016 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 31<sup>st</sup> October, 2016 vide number G.S.R. 1018 (E), dated the 31<sup>st</sup> October, 2016 and was last amended vide notification No. 41/2017-Customs (N.T.), dated the 26<sup>th</sup> April, 2017 vide number G.S.R. 408(E), dated the 26<sup>th</sup> April, 2017.