



Urgent and Important

AEPC Circular No:-198

**Mithileshwar Thakur
Secretary General, AEPC**

AEPC/HO/SG/R&PA/2025
21.04.2025

Request for views/suggestions and data for review of All Industry Rates (AIR) of Duty Drawback for the year 2025

Dear Members,

The Government of India has invited views/suggestions and data to review the All-Industry Rates (AIR) of Duty Drawback for the year 2025 with reference to the incidence of Custom and Central Excise duties on goods manufactured for exports vide letter F. No. 14609/22/2025-DBK/381-452 dated 07.04.2023 of the Drawback Division, CBIC, DoR, Ministry of Finance.

For this purpose, the Government has constituted the Drawback Committee Chaired by Shri G. K. Pillai, Secretary (Retired), Government of India for determination of Duty Drawback Rates. Please Refer to Annexure-I enclosed with this Circular.

To enable computation of appropriate Duty Drawback rates, the Drawback Division has sought data relating to inputs (including packing materials) used in the manufacture of the relevant export products in the specified format. The format is enclosed with this Circular as Annexure-II.

While providing the desired data, the members may take care regarding the following aspects:

(a) Data provided should be complete for the export made during the period 01.04.2024 to 30.09.2024. For a particular manufactured export item, the details of the input(s) that are used in the manufacture of that particular export item should be indicated.

(b) The incidence of duty should be furnished only for Customs duty on the inputs and Central Excise duty on petroleum products. The incidence of other taxes / duties such as IGST, CGST, SGST, Anti-Dumping Duty, Safeguard Duty, Other States / UT Taxes etc are not to be included for calculation of total incidence of duties for the purpose of Duty Drawback Scheme.

(c) Data submitted, to the extent possible, should be representative of the exports by the small, medium as well as large manufacturer exporters, for a particular product.

(d) Data provided should be certified by the concerned manufacturers and their Chartered accountants/cost accountants

(e) The data should be supported by the relevant documents such as Bills of Entry of imported inputs, Shipping Bills of export product, relevant Central Excise invoices, etc.

(f) A copy of data submitted in [Annexure – II](#) should also be provided in MS Excel format.

In addition to the above, views / suggestions, if any, for rationalization of entries in the AIR Drawback Schedule, including for those tariff items, where specific data has not been provided earlier, may also be provided with justification.

To enable us to send considered views/suggestions and data to the Drawback Division, Ministry of Finance, you are requested to kindly send us your inputs in the prescribed format ([Annexure-II](#)).

Your valuable views/suggestions and data may please be e-mailed to us at: Dr. Saurabh Kumar (Mobile: +91 7891469886) email: saurabh.kumar@aepcindia.com latest by 30.04.2025.

This is for your information please.

With regards,

Mithileshwar Thakur
Secretary General-AEPC