

CUSTOMS(NON -TARIFF)

Notification No.-95/2018

Date – 6th December 2018

Revised All Industry Rates of Duty Drawback

The Central Government determines the rates of drawback as specified in the Schedule given below 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 digit 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.

For more details - <http://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2018/cs-nt2018/csnt95-2018.pdf;jsessionid=A0FB10D92F972841228D11EC4D24C377>