



भारत सरकार GOVERNMENT OF INDIA  
 वित्त मंत्रालय MINISTRY OF FINANCE  
 राजस्व विभाग DEPARTMENT OF REVENUE  
 केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड  
 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
 सीमा शुल्क आयुक्त का कार्यालय  
 OFFICE OF THE COMMISSIONER OF CUSTOMS  
 सीमा शुल्क गृह, विल्लिंगडन आईलैंड, कोचिन  
 CUSTOM HOUSE, WILLINGDON ISLAND, COCHIN-682009

Website: [www.cochincustoms.gov.in](http://www.cochincustoms.gov.in)  
 E-mail: [cochincustoms@nic.in](mailto:cochincustoms@nic.in)

Control Room: 0484-2666422  
 Fax: 0484-2668468

CUS/DBK/SCRL/15/2020-DC/AC-III-O/O COMMR-CUS-COCHIN

**TRADE NOTICE NO. 01/2024**

**Subject:** Disbursal of Drawback scroll amounts into the exporters' accounts through PFMS- Reg.

Kind attention of all the Importers, Exporters, Customs Brokers and all other stake holders is invited to the CBIC Drawback Division Instruction No. 15/2024-Customs dated 29.05.2024 regarding the Disbursal of Drawback amounts into the exporters' accounts through PFMS.

Instruction No. 15/2024-Customs dated 29.05.2024 is enclosed herewith for information of all the stakeholders. The same may also be treated as standing instructions for all the concerned officers under the jurisdiction of this Commissionerate.

Any difficulty in implementation of this Trade Notice may be brought to the notice of DC/AC Drawback, Custom House Cochin.

Signed by  
 Gurkaran Singh Bains  
 Date: 27-06-2024 16:22:04

**(GURKARAN SINGH BAINS)**  
**COMMISSIONER**

Enclosure: As stated.

To:

1. The Chief Commissioner of Central Tax and Customs, TVM Zone
2. ✓ All Additional/Joint /Deputy/Assistant Commissioners
3. AC/DC, EDI Section (To upload on the website of Custom House, Cochin)
4. All the Trade Associations.
5. Notice Board
6. Office Copy

Instruction No. 15/2024-Customs

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 5<sup>th</sup> 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. 5<sup>th</sup> 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 5<sup>th</sup> 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)