



**OFFICE OF THE PRINCIPAL COMMISSIONER  
CENTRAL EXCISE, CUSTOMS & SERVICE TAX  
VADODARA -I COMMISSIONERATE**

1<sup>ST</sup> FLOOR, ANNEXE, CENTRAL EXCISE BUILDING, RACE COURSE, VADODARA-390007  
Telephone No. (0265) 2330499

Fax No. (0265) 2339271

**TRADE NOTICE NO. 01/2017**

**Subject- Further rationalization of revised simplified procedure for  
fixation of brand rates- reg.**

Attention of all the members of Trade/Industry, Trade Association, Chambers of Commerce and Industry, RAC and all others concerned is hereby invited to Circular No. 54/2016-Customs dated 22.11.2016 issued vide F.No. 609/84/2016-DBK by Central Board of Excise & Customs, New Delhi, wherein further simplified procedure for fixation of brand rates is laid down.

2. As per the terms of Member (Customs) D.O. letter No. 609/110/2005 - DBK dated 26.08.2005, it is available to all the 05 categories of exporters (as mentioned in the above stated D.O. letter) to use the DBK Statements II & III certified by independent Chartered Accountant/Cost Accountant in the revised simplified brand rate scheme. Keeping in view as above, the Board has, vide the above stated Circular, further rationalized the revised simplified procedure which are as follows:

a. The working sheet (submitted by the applicant with brand rate fixation claim) showing the drawback amount, each document-wise, in support of claim, shall bear-

i. a declaration signed by the applicant ***"It is declared that the details in this working sheet are correct and original duty paid documents shown herein have been endorsed/defaced to the extent of utilization under this brand rate fixation claim"***.

ii. a certificate from an independent Cost Accountant/Chartered Accountant ***"It is verified that the details in this working sheet are correct and that the original duty paid documents shown herein have been endorsed/defaced to the extent of utilization under this brand rate fixation claim by the applicant"***; and



b. Applicant shall file self-attested copies of the duty paid documents (like bills of entry, invoice etc.) carrying their self-endorsement/defacement to the extent of utilization under the brand rate fixation claim.

3. Based on the above the following procedures may be followed,

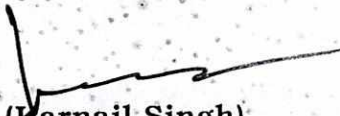
iii. In future applications made under the revised simplified brand rate scheme the requirement of submitting original duty paying documents for endorsing/ defacement by verifying officer during post-facto checking stage shall be dispensed except to the extent of random cross-verification of not more than 5 per cent originals of the self-attested copies of the total duty paid documents. The random selection shall be based on dynamic and relevant risk parameters as indicated by the Commissioner;

iv. with respect to existing applications under the revised simplified brand rate scheme where brand rate letter is not yet issued or where it has been issued but post-facto verification is pending, the applicant may choose either to -

(c) continue with the extant procedures; or

(d) have the requirement of submitting original duty paying documents dispensed (subject to random cross-verification of originals) provided they self-endorse/deface the duty paid documents to the extent of utilization under the brand rate fixation and resubmit the working sheet with the above cited declaration and certificate.

4. All the Trade Associations & Chambers of Commerce and members of Regional Advisory Committee of this formation are requested to circulate and publicize the contents of this Trade Notice amongst their member constituents. Difficulties, if any, faced in this regard may be brought to the notice of this office.

  
**(Karnail Singh)**

Principal Commissioner,  
Central Excise, Customs & S. Tax,  
Vadodara - I

F.No. IV/16-173//Trade Not/Cir/Tech/2015-16

Dated: 20/01/2017

Copy To:

- As per mailing list.
- Notice Board.
- The Assistant Commissioner, Central Excise, Service Tax & Customs, C. Ex. Div. - I, II, III & IV and S. Tax Div.-I & II, Vadodara - I.
- Superintendent of Central Excise, HQ Computer Section for posting it on website.