

Circular No. 31/2026-Customs

F. No. 609/25/2025-DBK/CBIC
Government of India
Ministry of Finance,
Department of Revenue,
Central Board of Indirect Taxes & Customs,
Drawback Division

4th Floor, Jeevan Deep Building
Parliament Street, New Delhi- 110001

Date: 4rd July, 2026

To,

All Principal Chief Commissioners/ Chief Commissioners (Customs/
Customs (Preventive) / Customs & Central Tax)
All Principal Commissioners/Commissioners of Customs /Customs
(Preventive).
All Pr. Director General/Director Generals under CBIC.

**Subject: Deficiency Memo under section 74 of the Customs Act,
1962 - reg**

Madam/Sir,

Your attention is invited towards Audit Para 7.1 of the Audit Report 33 of 2025 wherein it has been observed by the Audit that there is no prescribed form for Deficiency Memo for processing of duty drawback claims under Section 74 of the Customs Act, 1962.

2. The matter has been examined in the Board in consultation with field formations. The field formations under your jurisdiction may be suitably directed to issue Deficiency Memo under Section 74 of the Customs Act, 1962 in the format enclosed herewith as Annexure-I.

3. The difficulties, if any, may be brought to the notice of the Board.

Yours faithfully,

Digitally signed by
Khairnar Sarweshwar Tryambak
Date: 04-07-2026 12:52:35

(Khairnar Sarweshwar)
OSD (Drawback Division)
CBIC, New Delhi

Annexure-IF. No-----

Date-----

Din No.-----

DEFICIENCY MEMOTo,
M/s-----

Subject:- Drawback claim under section 74 of the Customs Act, 1962 against Shipping Bill No-----dated -----reg.

With reference to your drawback claim under Section 74 of the Customs Act, 1962 against the above-mentioned Shipping Bill, you are hereby directed to submit the following (ticked) documents/information for processing of the claim;

1. Annexure -II
2. Calculation Sheet for the drawback claim.
3. Copy of Shipping Bill
4. Export Invoice & Packing List
5. Export Bill of Lading
6. Copy of Bill of Entry
7. Import Invoice
8. Import Packing List
9. Evidence of payment of duty at the time of import i.e TR- 6 Challan
10. Self-declaration for not claiming of IGST amount paid on re-exported goods, if exporter is claiming only (BCD+ SWS).
11. If the exporter is claiming IGST amount paid at the time of import then they have to provide the certificate duly signed by the Central/State/UT GST officer having jurisdiction over the exporter, that no credit of integrated tax/ compensation Cess paid on imported goods has been availed or no refund of such credit or integrated tax paid on re-exported goods has been claimed.
12. Affidavit of stamp paper of Rs. 100 (notarized)
13. Permission from RBI for re-export of the goods, wherever necessary
14. Any other relevant documents.

Your drawback claim is returned herewith and if the requirements specified in this deficiency memo are not complied with within thirty days, your claim shall be treated as not filed for the purpose of rule 5(1) as per the provisions of rule 5(4) (b) of the Re-export of Imported goods (Drawback of Custom Duties) Rules, 2017.

Assistant/Deputy Commissioner of Customs
Drawback Section
Commissionerate