Duty Drawback Scheme

Customs Duty Refund for Exporters

Refunds customs duties and taxes paid on imported materials used to manufacture exported goods, helping exporters stay globally competitive. Applications are processed via the ICEGATE Portal.

1 Eligibility Criteria

✓ **Exporter Status:** Legal owner of goods with a valid Importer-Exporter Code (IEC).

Duty Payment: Import duties must be paid on materials used in production.

Export Destination: Goods must be physically exported out of India.

✓ **Time Limit:** Export within 2 years of the input's import.

Payment Realization: Export proceeds realized within RBI/FEMA limit (~9 months).

Exclusion: Not claimable if input already benefits under another export scheme.

2 Key Benefits

Cost Reduction

Offsets supply/value chain costs by refunding paid import duties.

Global Competitiveness

Ensures exporters don't pay local/national taxes on goods bound for international markets.

3 Documents Required

- **Shipping Bill:** Primary export declaration
- **Bill of Entry:** Proves import duty was paid
- **Export Invoice & Packing List:** Value, quantity & goods details
- **Duty Payment Proof:** TR6 Challans/receipts
- **BRC:** Confirms receipt of foreign exchange
- **Test Report:** For specific/technical products, if applicable
- **Worksheet:** Shows how the drawback amount is calculated

4 Validity

Claim Filing Period

Claims must be filed within 3 months of the Let Export Order date.

Re-Export Time Limit

For unused goods re-exported without manufacturing: within 2 years from original duty payment date.

ICEGATE

ONLINE FILING PORTAL

Apply electronically at **icegate.gov.in** or through your **Indian Customs** office to claim your duty drawback refund.