

CUSTOMS, CENTRAL EXCISE DUTIES AND SERVICE TAX DRAWBACK RULES, 1995

[M.F. (D.R.) Notification No. 37/95-Cus. (N.T.) dated 26-05-1995
as amended by Notification No. 53/95-Cus. & C.E. dated 15.09.1995,
72/95- Cus. (N.T.) dated 06.12.1995, 48/96- Cus. & C.E. dated 22.10.1996,
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20/2003-Cus. (N.T.) dated 03.03.2003, 14/2004- Cus. (N.T.) dated 06.02.2004,
10/2006-Cus. (N.T.) dated 15.02.2006, 80/2006-Cus. (N.T.) dated 13.07.2006,
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In exercise of the powers conferred by section 75 of the Customs Act, 1962 (52 of 1962), section 37 of the Central Excise Act, 1944 (1 of 1944) and section 93 A read with section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules namely:-

Rule 1. Short title and commencement - (1) These rules may be called the Customs, Central Excise Duties and Service Tax Drawback Amendment Rules, 2008.

(2) These rules shall come into force on the date of their publication in the Official Gazette.

Rules 2. Definitions. - In these rules, unless the context otherwise requires, -

(a) "drawback" in relation to any goods manufactured in India and exported, means the rebate of duty or tax, as the case may be, chargeable on any imported materials or excisable materials used or taxable services used as input services in the manufacture of such goods;

(b) "excisable material" means any material produced or manufactured in India subject to a duty of excise under the Central Excises and Salt Act, 1944 (1 of 1944);

(c) "export", with its grammatical variations and cognate expressions, means taking out of India to a place outside India or taking out from a place in Domestic Tariff Area (DTA) to a special economic zone and includes loading of provisions or store or equipment for use on board a vessel or aircraft proceeding to a foreign port;

(d) "imported material" means any material imported into India and on which duty is chargeable under the Customs Act, 1962 (52 of 1962);

(da) "input service" shall have the same meaning as is assigned to it in the CENVAT Credit Rules, 2004.

(e) "manufacture" includes processing of or any other operation carried out on goods, and the term manufacturer shall be construed accordingly.

Rule 3. Drawback. - (1) Subject to the provisions of -

(a) the Customs Act, 1962 (52 of 1962) and the rules made thereunder,

(b) the Central Excises and Salt Act, 1944 (1 of 1944) and the rules made thereunder,

(bb) the Finance Act, 1994(32 of 1994), and the rules made thereunder; and

(c) these rules, a drawback may be allowed on the export of goods at such amount, or at such rates, as may be determined by the Central Government:

Provided that where any goods are produced or manufactured from imported materials or excisable materials or by using any taxable services as input services, on some of which only the duty or tax chargeable thereon has been paid and not on the rest, or only a part of the duty or tax chargeable has been paid; or the duty or tax paid has been rebated or refunded in whole or in part or given as credit, under any of the provisions of the Customs

Act, 1962 (52 of 1962) and the rules made thereunder, or of the Central Excise Act, 1944 (1 of 1944) and the rules made thereunder, or of the Finance Act, 1994 (32 of 1994) and the rules made thereunder, the drawback admissible on the said goods shall be reduced taking into account the lesser duty or tax paid or the rebate, refund or credit obtained:

Provided further that no drawback shall be allowed –

- (i) if the said goods, except tea chests used as packing material for export of blended tea, have been taken into use after manufacture;
- (ii) if the said goods are produced or manufactured, using imported materials or excisable materials or taxable services in respect of which duties or taxes have not been paid; or;
- (iii) on jute batching oil used in the manufacture of export goods, namely, jute (including Bimlipatam jute or mesta fibre), yarn, twist, twine, thread, cords and ropes;
- (iv) if the said goods, being packing materials have been used in or in relation to the export of –
 - (1) jute yarn (including Bimlipatam jute or mesta fibre), twist, twine, thread and ropes in which jute yarn predominates in weight;
 - (2) jute fabrics (including Bimlipatam jute or mesta fibre), in which jute predominates in weight;
 - (3) jute manufactures not elsewhere specified (including Bimlipatam jute or mesta fibre) in which jute predominates in weight.
- (v) on any of the goods falling within Chapter 72 or heading 1006 or 2523 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
 - (2) In determining the amount or rate of drawback under this rule, the Central Government shall have regard to, -
 - (a) the average quantity or value of each class or description of the materials from which a particular class of goods is ordinarily produced or manufactured in India;
 - (b) the average quantity or value of the imported materials or excisable materials used for production or manufacture in India of a particular class of goods;
 - (c) the average amount of duties paid on imported materials or excisable materials used in the manufacture of semis, components and intermediate products which are used in the manufacture of goods;
 - (d) the average amount of duties paid on materials wasted in the process of manufacture and catalytic agents:

Provided that if any such waste or catalytic agent is re-used in any process of manufacture or is sold, the average amount of duties on the waste or catalytic agent re-used or sold shall also be deducted;

(e) the average amount of duties paid on imported materials or excisable materials used for containing or, packing the export goods;

(ea) the average amount of tax paid on taxable services which are used as input services for the manufacturing or processing or for containing or packing the export goods.

(f) any other information which the Central Government may consider relevant or useful for the purpose.

Rule 4. Revision of rates. - The Central Government may revise amount or rates determined under rule 3.

5. Determination of date from which the amount or rate of drawback is to come into force and the effective date for application of amount or rate of drawback. - (1) The Central Government may specify the period upto which any amount or rate of drawback determined under rule 3 or revised under rule 4, as the case may be, shall be in force.

(2) Where the amount or rate of drawback is allowed with retrospective effect, such amount or rate shall be allowed from such date as may be specified by the Central Government by notification in the Official Gazette which shall not be earlier than the date of changes in the rates of duty on inputs or tax on input services used in the export goods.

(3) The provisions of section 16, or sub-section (2) of section 83, of the Customs Act, 1962 (52 of 1962) shall determine the amount or rate of drawback applicable to any goods exported under these rules.

Rules 6. Cases where amount or rate of drawback has not been determined.-

(1) (a) Where no amount or rate of drawback has been determined in respect of any goods, any manufacturer or exporter of such goods may, within sixty days from the date relevant for the applicability of the amount or rate of drawback in terms of sub-rule (3) of rule (5), apply in writing to the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, having jurisdiction over the manufacturing unit, of the manufacturer exporter or, of the supporting manufacturer, as the case may be, for determination of the amount or rate of drawback thereof stating all the relevant facts including the proportion in which the materials or components or inputs services are used in the production or manufacture of goods and the duties paid on such materials or components or the tax paid on input services:

Provided that such Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, may, if he is satisfied that the manufacturer or exporter was prevented by sufficient cause from filing the application within the aforesaid time allow such manufacturer or exporter to file such application within a further a period of thirty day;

(b) On receipt of an application under clause (a) the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be shall, after making or causing to be made such inquiry as it deems fit, determine the amount or rate of drawback in respect of such goods.

(2)(a) Where a manufacturer or exporter desires that he may be granted drawback provisionally, he may, while making an application under clause (a) of sub-rule (1) apply in writing to the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be that a provisional amount be granted to him towards drawback on the export of such goods pending determination of the amount or rate of drawback under clause (b) of that sub-rule.

(b) The Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, may, after considering the application, allow provisionally payment of an amount not exceeding the amount claimed by the manufacturer or exporter in respect of such export:

Provided that the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, may, for the purpose of allowing provisional payment of drawback in respect of such export, require the manufacturer or exporter to enter into a general bond for such amount, and subject to such conditions, as he may direct; or to enter into a bond for an amount not exceeding the full amount claimed by such manufacturer or exporter as drawback in respect of a particular consignment and binding himself,-

(i) to refund the amount so allowed provisionally, if for any reason, it is found the duty drawback was not admissible; or

(ii) to refund the excess, if any, paid to such manufacturer or exporter provisionally if it is found that a lower amount was payable as duty drawback:

Provided further that when the amount or rate of drawback payable on such goods is finally determined, the amount provisionally paid to such manufacturer or exporter shall be adjusted against the drawback finally payable and if the amount so adjusted is in excess or falls short of the drawback finally payable, such manufacturer or exporter shall repay to the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, the excess or be entitled to the deficiency, as the case may be;

(c) The bond referred to in clause (b) may be with such surety or security as the **Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be** may direct.

(3) Where the Central Government considers it necessary so to do, it may-

(a) revoke the rate of drawback or amount of drawback, determined under clause (b) of sub-rule (1) by the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be; or

(b) direct the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, to withdraw the rate of drawback or amount of drawback determined.

(4) No amount or rate of drawback shall be determined in respect of any of the goods falling within heading 1006 or 2523 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

Rule 7. Cases where amount or rate of drawback determined is low. (1) Where, in respect of any goods, the manufacturer or exporter finds that the amount or rate of drawback determined under rule 3 or, as the case may be, revised under rule 4, for the class of goods is less than four-fifth of the duties or taxes paid on the materials or components or input services used in the production or manufacture of the said goods, he may within sixty days from the date relevant for the applicability of the amount or rate of drawback in terms of sub-rule (3) of rule (5), make an application in writing to the Commissioner of Central Excise or the Commissioner of Customs and Central Excise having jurisdiction over the manufacturing unit, of the manufacturer or, of the supporting manufacturer, as the case may be, for determination of the amount or rate of drawback thereof stating all relevant facts including the proportion in which the materials or components or input services are used in the production or manufacture of goods and the duties or taxes paid on such materials or components or input services:

Provided that the Commissioner of Central Excise or the Commissioner of Customs and Central Excise may, if he is satisfied that the manufacturer or exporter was prevented by sufficient cause from making the application within the aforesaid time, allow such manufacturer or exporter to make such application within a further period of thirty days;

(2) On receipt of the application referred to in sub-rule (1), the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, may, after making or causing to be made such inquiry as it deems fit, allow payment of drawback to such exporter at such amount or at such rate as may be determined to be appropriate, if the amount or rate of drawback determined under rule 3 or, as the case may be, revised under rule 4, is in fact less than four-fifth of such amount or rate determined under this sub-rule.

(3) Where an manufacturer or exporter desires that he may be granted drawback provisionally, he may, while making an application under sub-rule (1), apply to the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, in writing in this behalf in the manner as has been provided in clause (a) of sub-rule (2) of rule 6 for the applications made under that rule and the grant of provisional drawback shall be considered in the manner and subject to the conditions specified in clauses (b) and (c) of sub-rule (2), and sub-rule (3) of rule 6, subject to the condition that bond required to be executed by the claimant shall only be for the difference between amount or rate of drawback determined under rule 3 or, as the case may be, revised under rule 4 by the Central Government and the provisional drawback authorised by the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, under this rule.

(4) Where the Central Government considers it necessary so to do, it may-

(a) revoke the rate of drawback or amount of drawback, determined under sub-rule (2) by the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, or

(b) direct the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, to withdraw the rate of drawback or amount of drawback determined.

(5) No amount or rate of drawback shall be determined in respect of any of the goods falling within heading 1006 or 2523 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

Rule 8. Cases where no amount or rate of drawback is to be determined. - (1) No amount or rate of drawback shall be determined in respect of any goods under rule 3, rule 6 or, as the case may be, rule 7, the amount or rate of drawback of which would be less than one per cent of the F.O.B. value thereof, except where the amount of drawback per shipment exceeds five hundred rupees.

Provided that this sub-rule shall not apply in the case of –

(a) drawback on exports made in discharge of export obligation against an Advance Licence issued under the Export and Import Policy notified by the Central Government under section 5 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), or

(b) export made by post.

(2) No amount or rate of drawback shall be determined in respect of any goods or class of goods under rule 6 or rule 7, as the case may be, if the export value of each of such goods or class of goods in the bill of export or shipping bill is less than the value of the imported materials used in the manufacture of such goods or class of goods, or is not more than such percentage of the value of the imported materials used in the manufacture of such goods or class of goods as the Central Government may, by notification in the Official Gazette, specify in this behalf.

Rule 8A. Upper Limit of Drawback money or rate. - The drawback amount or rate determined under rule 3 shall not exceed one third of the market price of the export product.

Rule 9. Power to require submission of information and documents. - For the purpose of –

(a) determining the class or description of materials or components or input services used in the production or manufacture of goods or for determining the amount of duty or tax paid on such materials or components or input services, or

(b) verifying the correctness or otherwise of any information furnished by any manufacturer or exporter or other persons in connection with the determination of the amount or rate of drawback, or

(c) verifying the correctness or otherwise of any claim for drawback, or

(d) obtaining any other information considered by Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, to be relevant or useful, any officer of the Central Government specially authorized in this behalf by an Assistant Commissioner of Customs or Deputy Commissioner of Customs or of Central Excise, may require any manufacturer or exporter of goods or any other person likely to be in possession of the same to furnish such information and to produce such books of account and other documents as are considered necessary by such officer.

10. Access to manufactory. - Whenever an officer of the Central Government specially authorized in this behalf by an Assistant Commissioner of Customs or Deputy Commissioner of Customs or of Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, considers it necessary, the manufacturer shall give access at all reasonable times to the officer so authorized to every part of the premises in which the goods are manufactured, so as to enable the said officer to verify by inspection the process of, and the materials or components used for the manufacture of such goods, or otherwise the entitlement of the goods for drawback or for a particular amount or rate of drawback under these rules.

Rule 11. Procedure for claiming drawback on goods exported by post. - (1) Where goods are to be exported by post under a claim for drawback under these rules, -

- (a) the outer packing carrying the address of the consignee shall also carry in bold letters the words "DRAWBACK EXPORT";
- (b) the exporter shall deliver to the competent Postal Authority, alongwith the parcel or package, a claim in the form at Annexure I, in quadruplicate, duly filled in.

(2) The date of receipt of the aforesaid claim form by the proper officer of Customs from the postal authorities shall be deemed to be date of filing of drawback claim by the exporter for the purpose of section 75A and an intimation of the same shall be given by the proper officer of customs to the exporter in such form as the Commissioner of Customs may prescribe.

(3) In case the aforesaid claim form is not complete in all respects, the exporter shall be informed of the deficiencies therein within fifteen days of its receipt from postal authorities by a deficiency memo in the form prescribed by the Commissioner of Customs, and such claim shall be deemed not to have been received for the purpose of sub-rule (2).

(4) When the exporter complies with the requirements specified in the deficiency memo within thirty days of its return, he shall be issued an acknowledgement by the proper officer in the form prescribed by the Commissioner of Customs and the date of such acknowledgement shall be deemed to be date of filing the claim for the purpose of section 75A.

Rule 12. Statement/Declaration to be made on exports other than by Post. - (1) In the case of exports other than by post, the exporters shall at the time of export of the goods –

(a) state on the shipping bill or bill of export, the description, quantity and such other particulars as are necessary for deciding whether the goods are entitled to drawback, and if so, at what rate or rates and make a declaration on the relevant shipping bill or bill of export that –

- (i) a claim for drawback under these rules is being made;
- (ii) in respect of duties of Customs and Central Excise paid on the containers, packing materials and materials and the service tax paid on the input services used in the manufacture of the export goods on which drawback is being claimed, no separate claim for rebate of duty or service tax under the Central Excise Rules, 2002 or any other law has been or will be made to the Central Excise authorities:

Provided that if the Commissioner of Customs is satisfied that the exporter or his authorised agent has, for reasons beyond his control, failed to comply with the provisions of this clause, he may, after considering the representation, if any, made by such exporter or his authorised agent, and for reasons to be recorded, exempt such exporter or his authorised agent from the provisions of this clause;

(b) furnish to the proper officer of Customs, a copy of shipment invoice or any other document giving particulars of the description, quantity and value of the goods to be exported.

(2) Where the amount or rate of drawback has been determined under rule 6 or rule 7, the exporter shall make an additional declaration on the relevant shipping bill or bill of export that -

- (a) there is no change in the manufacturing formula and in the quantum per unit of the imported materials or components, if any, utilised in the manufacture of export goods; and
- (b) the materials or components, which have been stated in the application under rule 6 or rule 7 to have been imported, continue to be so imported and are not being obtained from indigenous sources.

Rule 13. Manner and time for claiming drawback on goods exported other than by post. – (1) Triplicate copy of the Shipping Bill for export of goods under a claim for drawback shall be deemed to be a claim for drawback filed on the date on which the proper officer of Customs makes an order permitting clearance and loading of goods for exportation under section 51 and said claim for drawback shall be retained by the proper officer making such order.

(2) The said claim for drawback should be accompanied by the following documents, namely :-

- (i) copy of export contract or letter of credit, as the case may be,
- (ii) copy of Packing list,
- (iii) copy of ARE-1 , wherever applicable,
- (iv) insurance certificate, wherever necessary, and
- (v) copy of communication regarding rate of drawback where the drawback claim is for a rate determined by the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be under rule 6 or rule 7 of these rules.

(3) (a) If the said claim for drawback is incomplete in any material particulars or is without the documents specified in sub-rule (2), shall be returned to the claimant with a deficiency memo in the form prescribed by the Commissioner of Customs within 10 days and shall be deemed not to have been filed for the purpose of section 75A.

(b) where the exporter resubmits the claim for drawback after complying with the requirements specified in the deficiency memo, the same will be treated as a claim filed under sub-rule (1) for the purpose of section 75A.

(4) For computing the period of two months prescribed under section 75A for payment of drawback to the claimant, the time taken in testing of the export goods, not more than one month, shall be excluded.

(5) Subject to the provisions of sub-rules (2), (3) and (4), where the exporter has exported the goods under electronic shipping bill in Electronic Data Interchange (EDI) under the claim of drawback, the electronic shipping bill itself shall be treated as the claim for drawback.

Rule 14. Payment of drawback and interest. - (1) The drawback under these rules and interest, if any, shall be paid by the proper officer of Customs to the exporter or to the agent specially authorised by the exporter to receive the said amount of drawback and interest.

(2) The officer of Customs may combine one or more claims for the purpose of payment of drawback and interest, if any, as well as adjustment of any amount of drawback and interest already paid and may issue a consolidated order for payment.

(3) The date of payment of drawback and interest, if any, shall be deemed to be, in the case of payment -

- (a) by cheque, the date of issue of such cheque, or
- (b) by credit in the exporter's account maintained with the Custom House, the date of such credit.

Rule 15. Supplementary claim. - (1) Where any exporter finds that the amount of drawback paid to him is less than what he is entitled to on the basis of the amount or rate of drawback determined by the Central Government or Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, he may prefer a supplementary claim in the form at Annexure III:

Provided that the exporter shall prefer such supplementary claim within a period of three months, -

- (i) where the rate of drawback is determined or revised under rule 3 or rule 4, from the date of publication of such rate in the official Gazette;
- (ii) where the rate of drawback is determined or revised upward under rule 6 or rule 7, from the date of communicating the said rate to the person concerned;
- (iii) in all other cases, from the date of payment or settlement of the original drawback claim by the proper officer.

Provided further that the aforesaid period of three months may be extended by the Assistant Commissioner of Customs or Deputy Commissioner of Customs for a further period of nine months on being satisfied that the exporter was prevented by sufficient cause from filling his supplementary claim within the aforesaid period of three months.

(2) Save as otherwise provided in this rule, no supplementary claim for drawback shall be entertained.

(3) The date of filing of the supplementary claim for the purpose of section 75A shall be the date of affixing the Dated Receipt Stamp on such claims which are complete in all respects and for which an acknowledgement shall be issued in the form prescribed by the Commissioner of Customs.

(4) (a) Claims which are not complete in all respects or are not accompanied by the required documents shall be returned to the claimant with a deficiency memo in the form prescribed by the Commissioner of Customs within fifteen days of submission and shall be deemed not to have been filed.

(b) Where the exporter resubmits the supplementary claim after complying with the requirements specified in the deficiency memo, the same will be treated as a claim filed under sub-rule (1) for the purpose of section 75A.

Rule 16. Repayment of erroneous or excess payment of drawback and interest. - Where an amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, the claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in excess, as the case may be, and where the claimant fails to repay the amount it shall be recovered in the manner laid down in sub-section (1) of section 142 of the Customs Act, 1962 (52 of 1962).

Rule 16A. Recovery of amount of Drawback where export proceeds not realised. - (1) Where an amount of drawback has been paid to an exporter or a person authorised by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such export goods have not been realised by or on behalf of the exporter in India within the period allowed under **the Foreign Exchange Management Act, 1999 (42 of 1999)**, including any extension of such period, such drawback shall be recovered in the manner specified below.

Provided that the time-limit referred to in this sub-rule shall not be applicable to the goods exported from the Domestic Tariff Area to a special economic zone.

(2) If the exporter fails to produce evidence in respect of realisation of export proceeds within the period allowed under the Foreign Exchange Management Act, 1999, or any extension of the said period by the Reserve Bank of India, the Assistant Commissioner of Customs or the Deputy Commissioner of Customs, as the case may be shall cause notice to be issued to the exporter for production of evidence of realisation of export proceeds within a period of thirty days from the date of receipt of such notice and where the exporter does not produce such evidence within the said period of thirty days, the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be shall pass an order to recover the amount of drawback paid to the claimant and the exporter shall repay the amount so demanded within thirty days of the receipt of the said order :

Provided that where a part of the sale proceeds has been realised, the amount of drawback to be recovered shall be the amount equal to that portion of the amount of drawback paid which bears the same proportion as the portion of the sale proceeds not realised bears to the total amount of sale proceeds.

(3) Where the exporter fails to repay the amount under sub-rule (2) within said period of thirty days referred to in sub-rule (2), it shall be recovered in the manner laid down in rule 16.

(4) Where the sale proceeds are realised by the exporter after the amount of drawback has been recovered from him under sub-rule (2) or sub-rule (3) and the exporter produces evidence about such realisation within one year from the date of such recovery of the amount of drawback, the amount of drawback so recovered shall be repaid by the Assistant Commissioner of Customs or Deputy Commissioner of Customs to the claimant.

Rule 17. Power to relax- (1) As from the commencement of these rules, the Customs and Central Excise Duties Drawback Rules, 1971 (hereinafter in this rule referred to as the 1971 Rules) shall cease to operate.

(2) Notwithstanding such cesser of operation -

(a) every application made by a manufacturer or exporter for the determination or revisions of the amount or rate of drawback in respect of goods exported before the commencement of these rules but not disposed of before such commencement shall be disposed of in accordance with the provisions of the 1971 Rules as if these rules had not been made;

(b) any claim made by an exporter or his authorised agent for the payment of drawback in respect of goods exported before the commencement of these rules but not disposed of before such commencement shall be disposed of in accordance with the provisions of these rules;

(c) where a manufacturer or exporter has exported any goods before the commencement of the Customs and Central Excise Duties Drawback (Third Amendment) Rules, 1996 and has not filed any claim for payment of drawback or the claim filed has been returned to him for complying with any deficiencies, such manufacturer or exporter may file his claim in the form of triplicate copy of Shipping Bill for export of goods under a claim for drawback along with documents prescribed in sub-rule (1) of rule 13 by 30th June, 1997 and the same shall be deemed to be a claim filed under that rule;

(d) every amount or rate of drawback determined under the 1971 Rules and in force immediately before the commencement of these rules shall be deemed to be the amount or rate of drawback determined under these rules until altered or superseded by the Central Government.