

Circular No. 15/2021-Customs

F. No. CBIC-140602/1/2021-O/o Dir(Drawback)-CBEC

भारत सरकार / Government of India

वित्त मंत्रालय / Ministry of Finance

राजस्वविभाग / Department of Revenue

केंद्रीय अप्रत्यक्ष कर एवं सीमाशुल्क बोर्ड / Central Board of Indirect Taxes & Customs

प्रतिअदायगी प्रभाग / Drawback Division

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Sansad Marg, New Delhi – 110001

Dated 15<sup>th</sup> July, 2021

To,

All Principal Chief Commissioners/Chief Commissioners of Customs/  
Customs (Preventive)/ CGST & Customs and  
All Principal Directors General/ Directors General under CBIC

Madam/Sir,

**Subject: Implementation of RMS for processing of Duty Drawback claims**

Risk Management System (RMS) in export was introduced with effect from 15.7.2013. In this regard, Board's Circular No. 23/2013-Customs dated 24.06.2013 refers. It had been decided at that time to implement RMS in export in two phases. In the first phase of implementation, RMS processed the data and provided output to ICES up to goods examination stage. Export RMS thus allowed low risk consignments to be cleared based on self-assessment of the declarations by exporters.

2. In the second phase, which is now being taken up, RMS will process the shipping bill data after the Export General Manifest (EGM) is filed electronically and will provide required output to ICES for selection of shipping bills for risk-based processing of duty drawback claims.

3. It is to inform that the above-referred risk-based processing of shipping bills with claim of duty drawback is being initiated with effect from 26.07.2021. In this regard, Systems Directorate and NCTC have made requisite system-based changes for its implementation. In this phase, shipping bills with claim for duty drawback will be routed on the basis of risk evaluation through appropriate selection criteria. For this purpose, after the filing of correct and complete EGM, shipping bills will be sent by ICES to RMS. Subsequent to RMS treatment, ICES will be informed for each shipping bill whether for the processing of the drawback claim, a particular shipping bill will be facilitated without intervention or will be routed to the proper officer (i.e. Superintendent/Appraising Officer or Assistant/Deputy

