

**Title:** Moved the Customs (Amendment) Bill, 1998. Motion for Consideration - adopted

14.44 hours

MR. CHAIRMAN : The House shall now take up Item no. 28. Shri Yashwant Sinha to speak.

THE MINISTER OF FINANCE (SHRI YASHWANT SINHA): Madam, Chairman, Sir, I beg to "That the Bill further to amend the Customs Act, 1962, be taken into consideration."

The Bill seeks to amend Section 75 of the Customs Act, 1962 so as to provide where any drawback payable to a claimant, is not paid within a period of three months from the date of filing of claim to the date of payment of such drawback, the claimant shall be paid in addition to the amount of drawback, interest fixed under section 27A of the said Act from the date of expiry of the said period of three months till the date of payment of such drawback.

I propose to amend section 75A of the Customs Act. Rule 13 of the Customs and Central Excise (Duty Drawback) Rules, 1995 provides that the Shipping Bill filed by an exporter shall be treated as a drawback claim. The said rule also prescribes the documents which shall accompany the drawback claim, viz., the Shipping Bill, for payment of Drawback to the claimant. However, sub-rule (3)(a) of the said rule 13 provides that where the prescribed documents/information is not furnished along with the shipping Bills as required under the said rules, the Customs Department may issue a query memo within ten days. Thereafter, the exporter shall be required to submit the documents/information indicated in the query memo and the claim will be treated as having been received afresh, and the period of three months prescribed in Section 75A(I) of the Customs Act, 1962 will be reckoned from the date on which the rectified claim is received.

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\* Moved with the Recommendation of the President

Despite provisions of a period of three months for payment of drawback, and for payment of interest to the claimants on claims which are paid after the expiry of this three months period, it has been the experience of the exporters that under the manual system of processing drawback, there is considerable delay in payment of drawback claims and, therefore, there is a need to tighten the existing procedure with a view to reducing the time taken for payment of drawback.

It was in this background that my colleague the hon. Commerce Minister had made a statement in the Lok Sabha on 5th August, 1998 while announcing a package of new measures for boosting exports.

One of the measures announced is to reduce the aforesaid period from three months to two months within which the drawback claims must be paid, failing which the Government would be liable to pay interest to the claimant, as is already provided for in Section 75A of the Customs Act, 1962. The objective of reducing the time limit is to further expedite the process of payment of drawback to the exporters and simultaneously to emphasise the urgency of delivering export related benefits to the exporters within the shortest possible time.

I also propose that interest in addition to drawback is paid to claimant (exporters) if drawback is not paid within two months from the date of filing of claim (Shipping Bill). To maintain equity, I also propose that where a claimant (exporter) has been refunded drawback erroneously, such claimant would be required to pay interest if drawback is not refunded within two months from the date of demand.

This is an important fiscal concession and will have impact on incomes and revenues of the current year. I would seek that the Bill to be considered and passed in the current Session.

I now move the Bill with the request that the same may be considered and passed. It is a very simple amendment. We are reducing the period from three months to two months. We are taking on ourself the responsibility. And because it is such a simple amendment, I hope, the House will pass it without discussion.

MR. CHAIRMAN: Motion moved:

"That the Bill further to amend the Customs Act, 1962, be taken into consideration."

MAJOR GENERAL BHUVAN CHANDRA KHANDURI, AVSM (GARHWAL): The Bill may be passed without discussion.

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श्री मोतीलाल वोरा (राजनांदगांव): माननीय सभापति जी, माननीय वित्त मंत्री जी ने सीमा शुल्क (संशोधन) विधेयक, १९९८ का प्रस्तुतीकरण किया है।

वैसे इस बिल में, जैसा कि माननीय मंत्री जी ने कहा, कुछ अधिक कहने की गुंजाइश नहीं है, जो तीन माह की अवधि थी, यह संशोधन धारा ५२ का आपने किया है और तीन माह की अवधि को घटाकर दो माह किया गया, जिससे कि जो देयक हैं या उन्हें जो ब्याज की राशि मिलनी चाहिए, उसमें जो बहुत विलम्ब हुआ करता था। उस विलम्ब को कम करने की दृष्टि से माननीय वित्त मंत्री जी ने कदम उठाया है, मैं समझता हूँ कि इस कदम के उठाने से जो निर्यात करने वाले लोग हैं, जो एक्सपोर्टर्स हैं, उनको एक सहूलियत मिलेगी, क्योंकि निर्यातकों को, जो हमारे देश से बाहर माल निर्यात होता है, उसमें काफी कमी आ रही थी और उसके बहुत से कारण थे। जो प्रकरण तीन माह तक रहते थे, उसमें विलम्ब से भुगतान का होना या उस पर ध्यान नहीं देना, यह स्थिति थी।

इस बिल पर मैं समझता हूँ कि देर आए-दुरुस्त आए, वाली बात है। निर्यात में बहुत गिरावट आ रही थी, उसको सुधारने के लिए और उसे ब्याज की राशि केन्द्र ने देने का निर्णय किया है, मैं इस संशोधन का समर्थन करता हूँ और उम्मीद करता हूँ कि इस संशोधन के बाद निर्यातकों को सही दृष्टि से लाभ मिलना शुरू हो जाएगा। यह संशोधन अभी किया जा रहा है, मुझे इस बात की आशा है कि रिट्रोस्पेक्टिव इफेक्ट से जो प्रकरण अनसुलझे थे, उन पर भी विचार किया जाएगा।

MR. CHAIRMAN : Shri Madhav Rao Patil, would you like to speak?

SHRI MADHAV RAO PATIL (NASIK): No.

MR. CHAIRMAN: Mr. Minister may reply now.

श्री यशवंत सिन्हा: मुझे इस बात का संतोष है कि सदन ने इस बात को स्वीकार किया, चूंकि यह निर्यातकों के हक में एक बात हम लाने जा रहे हैं, उसके लिए यह संशोधन है। इसलिए माननीय मोती लाल वोरा ने भी इसका समर्थन किया है, मुझे पूरा विश्वास है, यह एक प्रगतिशील कदम है, इसलिए सारा सदन इसे सर्वसम्मति से पारित करेगा।

MR. CHAIRMAN : The question is:

"That the Bill further to amend the Customs Act, 1962, be taken into consideration."

The motion was adopted.

MR. CHAIRMAN: The House will now take up clause-by-clause consideration of the Bill.

The question is:

"That clause 2 stand part of the Bill."

The motion was adopted.

Clause 2 was added to the Bill.

MR. CHAIRMAN : The question is :

" That clause 1, the Enacting formula and the Long Title Stand Part of the Bill".

The motion was adopted.

Clause 1, the Enacting Formula and the Title were added to the Bill.

SHRI YASHWANT SINHA: I beg to move:

"That the Bill be passed."

MR. CHAIRMAN: The question is:

"That the Bill be passed."

The motion was adopted.

श्री राजो सिंह (बेगूसराय): देखिए, हम लोग मंत्री जी को कितना कोआपरेट करते हैं, इनसे कहिए कि बिहार के लिए भी कुछ स्कीम वगैरह लाएं।

सभापति महोदय: अच्छा है।

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