

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE

Islamabad the 19th FEB, 2003

NOTIFICATION
(CUSTOMS)

S.R.O. 180 (I)/2003-: In exercise of the powers conferred by clause (c) of section 21 of the Customs Act 1969(IV of 1969) , the central board of revenue is pleased to authorize repayment of custom duties to the extent specified in column (4)of the table below paid on the importation of the raw material specified in column (1) of the said table and used in production or manufacture of the goods specified in column (2)of that table and exported during the period specified in col (3) thereof, subject to the following conditions , namely:-

- i) The goods have been manufactured according to the formula duly furnished to the Central board of revenue showing the quantity of various imported raw material specified in col(1) of the said table and used in the production or manufacture of the goods specified in column (2) thereof;
- ii) The manufacturers maintain proper record of the goods manufacture in accordance with the formula referred to in sub-paragraph (i) and produces, on demand, such records and other evidence may be required by the Central Board of revenue to satisfy itself that the imported raw material have been used in accordance with formula;
- iii) The manufacture goods are exported out of Pakistan and an application for repayment of customs-duties is presented to the proper officer of Customs with in two hundred and ten days of such exportation or of the publication of this notification or with in one hundred and eighty days from the dated of realization of foreign exchange a shown in bank credit advice issued in accordance with the relevant regulations of the State bank of Pakistan in force for the time being, whichever is later;
- iv) The exporter makes a declaration on the face of the original shipping bill or other export documents to the effect that he would claim repayment of the Customs duties paid on the imported raw materials used in the production or manufacture of the goods being exported; and
- v) The repayment of custom duties at the rate specified shall be allowed provided that the goods exported are manufactured with the same constituents of which the rate of

repayment is notified and the manufacturer-cum- exporter shall immediately intimate to the collector of customs concerned,

- a.) Any change in the prices of the imported raw materials:
- b.) Any change in the composition of the manufactured goods to be exported ; and
- c.) Use of any indigenous raw material in place of the imported raw materials.

The following goods produced or manufactured and exported by M/s. Afroze Textile Industries (Pvt) Ltd, Karachi.

TABLE:

Raw materials imported	Goods produced or manufactured	Period.	Extent of repayment
(1)	(2)	(3)	(4)
1. poly vinyl alcohol 2. tallow 3. tallow substitute. 4. accessories. 5. hollow fiber filling. 6. resin binder hard and soft chemical for padding. 7. polythene bags for packing.	1.100% cotton grey made ups filled with polyester staple fibre or hollow and polypropylene.	From 26-10-2001 to 30-06-2002. From 01-07-2002 to 07-01-2003.	2.24% of the f.o.b value. 1.97% of the f.o.b value.
1. enzyme. 2. sodium per sulphate. 3. hydrogen per oxide. 4. per oxide stabilizer. 5. mercerizing assistant. 6. acetic acid. 7. fluorescent or optical brightener. 8. softener. 9. polyvinyl alcohol. 10. tallow 11. tallow substitute. 12. accessories. 13. hollow fiber filling. 14. resin binder soft and hard chemical for padding . polythene bags for packing.	2.100% cotton bleach made-ups filled with polyester staple fibre or hollow and propylene.	From 26-10-2001 to 30-06-2002. From 01-07-2002 to 07-01-2003.	2.42% of the f.o.b value. 2.18% of the f.o.b value.
1. dyes. 2. sequestering agent. 3. antimigrant. 4. Detergent. 5. acetic acid. 6. dye fixing agent. 7. silicone elastomer.	100% cotton dyed or printed made up filled with polyester stable fibre or hollow and polypropylene.	From 26-10-2001 to 30-06-2002. from 01-07-2002 to 07-01-2003.	3.55% of the f.o.b. value. 3.32 % of the f.o.b. value.

8. enzyme. 9. sodium per sulphate. 10. hydrogen per oxide. 11. per oxide stabilizer. 12. mercerizing assistant. 13. acetic acid. 14. fluorescent or optical brightener. 15. softener. 16. poly vinyl alcohol. 17. tallow. 18. tallow substitute. 19. accessories. 20. hollow fiber filling. 21. resin binder hard and soft chemical for padding. 22. polythene bags for packing.			
1. polyester staple fibre. 2. pv alcohol. 3. Tallow substitute. 4. Accessories. 5. hollow fiber filling. 6. resin binder hard and soft chemical for padding. polythene bags for packing. 1. polyester staple fibre. 2. enzyme. 3. sodium per sulphate. 4. hydrogen per oxide. 5. mercerizing assistant. 6. F.B.A. 7. acetic acid. 8. softener 9. accessories. 10. Hollow fiber filling. 11. Resin binder hard and soft chemical for padding. 12. polythene bags for packing.	Grey blended made-up (all blends of polyester staple fibre) filled with polyester staple fibre or hollow and polypropylene. Bleach blended made-up (all blends of polyester staple fibre) filled with polyester staple fibre or hollow and polypropylene.	From 26-10-2001 to 30-06-2002. From 01-07-2002 to 07-01-2003. From 26-10-2001 to 30-06-2002. From 01-07-2002 to 07-01-2003.	4.14% of the f.o.b. value. 3.88% of the f.o.b. value. 4.42% of the f.o.b. value. 4.17% of the f.o.b. value.
1. Polyester staple fibre. 2. sequestering agent. 3. dye for cotton . 4. dye for polyester. 5. Anti-migrant. 6. Dye fixing agent. 7. hydrosulphite(dithionite).	Dyed or printed blended made ups (all blends of polyester staple fibre) filled with polyester staple fibre or hollow and	From 26-10-2001 to 30-06-2002.	5.40% of the fob value.

8. acetic acid. 9. silicone softener. 10. accessories. 11. hollow fibre filling. 12. Resin binder hard and soft chemical for padding. 13. polythene bags for packing.	polypropylene.	From 01-07-2002 to 07-01-2003.	5.16% of the fob value

[C.No.5(11)DDS/2000]

MOHD NADIR KHAN HOTI
CHIEF(Duty draw back system).