**BY E-MAIL / COURIER**

**File No.171/2023-Opinion**

22.08.2023

M/s. J.K. Fenner (India) Limited,

Khivraj Complex II, 5th Floor,

480 Anna Salai, Nandanam,

Chennai – 600 035.

Attn.: Mr. M. Kishorkanth, Supply Chain Management <kishorkanth@jkfenner.com>

**Mobile:**  **99407 89356**

Sir,

**Sub.: Export Incentives for Water Pump.**

1. In connection with the above, find attached the following.

(a) Opinion.

(b) Our Bill towards professional charges.

2. Should you need any further clarification in this regard, please feel free to contact me. Kindly arrange for payment of the attached bill.

Yours faithfully,

**S. MURUGAPPAN**

Attached: as above.

sm/ss

**OPINION**

**1. QUERIST:**

M/s. J.K. Fenner (India) Limited,

Khivraj Complex II, 5th Floor,

480 Anna Salai, Nandanam,

Chennai – 600 035.

**2. FACTS:**

 Querist seeks to import water pumps from China and then export them to various other countries. It is reported that this water pump is for internal combustion engine used for automotive applications.

**3. QUERY:**

 In this context, querist seeks opinion on the following.

1. Import HS Code with duty structure

2. Export HS Code

3. Claiming of drawback on export

4. Claiming of RoDTEP on export

5. Procedures and compliance, if any.

**4. OPINION:**

# 1. The import classification will be 8413 3030 with Basic Customs Duty at 7.5%, Social Welfare Cess at 10%. IGST will be at 28% as the pump is intended for automobile application in the IC engine.

2. Export HS code will be the same HS code. However, there will not be any export duty.

3 & 4. It may be noted that export incentives by way of drawback as well as RoDTEP are available only for goods manufactured in India and then exported. It is reported that these are imported from China as water pump and then exported, as such. Therefore, drawback in terms of Section 75 as well as RoDTEP will not be available.

However, drawback in terms of Section 74 that is available for re-export of imported goods, as such, will be available. If goods are re-exported without being put to use then 98% drawback of the import duty paid will be available.

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5. With regard to procedural requirements, it may be noted that identity has to be established with regard to import and export. Accordingly at the time of import identification marks are to be recorded in the examination report for the goods.

**S. MURUGAPPAN**

sm/ss

**Disclaimer:-** The above opinion is provided based on the information and documents made available to us by the queriest and further based on the laws and rules prevalent as on date and the understanding of such provisions by the author and is meant for the private use of the person to whom it is provided without assuming any liability for any consequential action taken based on the views expressed here.