

OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA.

F.NO. S/26-MISC- 61 /2007-08 CRC JNCH

Date: 06/06/2008.

PUBLIC NOTICE NO. 43 /2008
(Referred / amended vide P.N.No. [04/2009](#), [20/2009](#), [05/2010](#), [53/2010](#))

**Subject: Procedure for refund of 4% Additional Duty of Customs in
pursuance of Notification No.102/2007-Customs dated 14.9.2007 Reg.**

1. Attention of all Exporters, Importers, Customs House Agents and Member of Trade and all concerned is invited to [Notfn. No. 102/2007](#) dated 14/09/2007. for refund of 4% SAD
2. In order to avoid submission of unwarranted documents and also for uniformity and early settlement of Refund claims arising out of Customs Notification No. [102/2007-Cus.](#) dated 14/09/2007. It is necessary that the claimant shall produce following documents along with refund application.
 - a. Duplicate Bill of Entry (Importers Original Copy) with copies of invoice and Bills of Lading
 - b. Original TR-6 challan for payment of Customs duty.
 - c. Original Sales Invoices, alongwith list containing Invoice No., Date, Amount of ST/VAT paid on imported goods for which Refund is claimed.
 - d. Calculation / Worksheet (**Annexure-A**).
 - e. Self Declaration (**Annexure-B**).
 - f. All original challans evidencing payment of Sales Tax /VAT with detail of invoices- (**Annexure-C**).
 - g. Original Chartered Accountant Certificate (**Annexure-D**).
- h. All relevant documents to substantiate their claim for Unjust enrichment.

The declaration in Annexure-A, B, C, D are to be submitted alongwith the application duly signed and complete in all respect.

4. As per para 4.2 of Public Notice No.40/2008 there would be a single refund claim in respect of one importer in a month irrespective of number of Bills of Entry processed by respective commissionerate. In past some of the importers have filed refund claims for each Bill of Entry for want of clear guidelines. In order to avoid inconvenience it is suggested that the importers who have already filed one claim for a single Bill of Entry may club their claims as per para 4.2 referred to above, if they so desire or may file afresh single claim for all the Bills of Entry for a month and may withdraw or collect their claims already filed.

5. The Trade has expressed apprehension in submitting the original Sales Tax/VAT payment challans and original Sales Invoice. It is further contented that the Sales Tax / VAT challans and original Sales Invoices are also required by other Govt. authorities / Auditors. In order to mitigate their grievance it is decided that the original Sales Tax / VAT Challans shall be returned to them after making an endorsement on the reverse of the challans:

Refund of SAD against Bill of Entry No.----- Date ----- granted.

And also the original Sales Invoice shall be returned once the refund claim is settled.

6. All Trade and the industrial association are requested to bring the contents of this Public Notice to the knowledge of their members.

Sd/(05/06/08)

(SANJEEV BEHARI)

COMMISSIONER OF CUSTOMS (IMPORT)

NHAVA SHEVA.

Attested by

(Jhamman Singh)

Asstt.. Commissioner of Customs

Central Refund Cell

ANNEXURE-A

CALCULATION WORK SHEET FOR REFUND

Bill of Entry No. _____ Date _____

TR6 Challan No. _____ Date _____

VAT Challan No. _____ Date _____

Import Invoice No. _____ Date _____

Sr. No.	Narration	Amounts
1	Total Invoice Value (in US\$)	
2	Total Invoice Value (in INR) US\$=Rs. _____ (Ex. rate shown in Bill of Entry)	
3	Total Assessable Value (in Rs.) as shown in the Bill of Entry	
4	Total Customs Duty excluding SAD as shown in the Bill of Entry (in Rs.)	
5	Total Customs Duty paid as per TR6 Challan	
6	Total Addl. Duty (SAD) paid in cash as per TR6 Challan (in Rs.)	
7	VAT + CST paid (in Rs.)	
8	Refund claim filed (as in Sl. No.7)	

Place:

Date:

For M/s.

Signature of the Applicant.

ANNEXURE-B

SELF DECLARATION FOR REFUND CLAIM FILED ON _____

FOR THE MONTH OF _____

Refund on the Bill of Entry No. _____ Dated _____ permitted to be filed within the maximum time period of one year refundable under Notification No. 102/2007 dated 14/09/2007.

Self-declaration along with the refund claim to the effect that the incidence of 4% CVD has not passed on to any other person in respect of Bill of Entry No. _____ Dated _____ claiming Refund of Additional Duty (Imports)

This is to declare and certify that the exemption from Additional duty and consequent refund, as contained in the [Notification No. 102/2007](#) dated 14/09/2007, is being claimed and is required to be given effect because the following conditions are stipulated therein are fulfilled in the respect of the **Bill of Entry No. _____ Dated _____ and Challan No. _____ Dated _____**.

- a) We are registered with VAT /CST authorities of Department of Trade & Taxes, Govt. of _____ under TIN Registration No. _____
- b) We, the importer of the said goods have paid all duties, including the said additional duty of Customs leviable thereon, as applicable, at the time of importation of the goods under the said Bill of Entry No. _____ dated _____
- c) While issuing the invoice for said of the said goods, we, the importer, have specifically indicated in the invoice that in respect of the goods covered therein, no credit of the additional duty of customs levied under Sub-section (5) of Section 3 of the Customs Tariff Act, 1975 shall be admissible to the buyer and a stamp on the invoice (to state that no CENVAT Credit is admissible) for the purpose of para 2(b) of the said notification has been affixed;
- d) The details of the sale invoices are given separately.

- e) We, the importer have filed the claim for refund of the said additional duty of Customs paid on the importer goods with the jurisdictional Customs Officer, the Dy. Commissioner of Customs, Jawahar Customs House, Sheva, Tal Uran, Dist. Raigad, Navi Mumbai-400 707, the port through which the clearance of goods through Customs was obtained i.e. Nhava Sheva.
- f) We, the importer have paid on sale of the said goods, appropriate Sales Tax or Value Added Tax, Inter State Tax/CST, as the case may be and details are given in the attached sheet along with the original of the Challans depositing the Tax and Invoices raised in this regards.
- g) We, the importer have provided copies of the following documents along with the refund claim.
- i. Original of the Bills of Entry and Challan detailed in attached sheet as the documents evidencing payment of the said additional duty.
 - ii. Original of the Challans evidencing payment of appropriate Sales Tax/Value Added Tax, Etc, as the case may be, by us the importer, on sale of such imported goods.

The Refund claim in respect of the Bill of Entry No. _____ Dated _____ as above, is filed on the month of _____, with the jurisdictional Customs Officer for sanction of the refund claim satisfying that the conditions referred to in Para 2 of the said [Notification No. 102/2007](#) dated 14/09/2007, are fulfilled.

Place:

Date:

For M/s.

Signature of the Applicant.

1. The above information is from the sale invoices and Carbon copy / Office copy in original of the said invoices will be furnished, if so required.
2. Against these sales, no refund of Additional duty of Customs duty has been claimed and no claim in future will be made in respect of these sales.
3. Incidence of excess Customs duty deposited at the time of customs clearance and now covered by the refund claim has not been passed on to the customers and this amount has not been included in the sale value.
4. Amount of Customs duty received as refund of duty deposited at the time of Customs clearance will be treated appropriately for tax purpose.

Place:

Date:

For M/s.

Signature of the Applicant.

ANNEXURE-D

Certificate from the statutory auditor / Chartered Accountant, correlating the payment of ST/VAT on the imported goods (in respect of which refund is claimed) with the invoices of sale, as is required along with the original tax/duty payment documents as proof of payment of appropriate ST/VAT for the purpose of Para 2(d) & (e) of the [Notification No. 102/2007](#) dated 14/09/2007.

With regard to the imports under Bill of Entry No. _____ dated _____ and TR6 Challan No. _____ dated _____ wherein the Special Additional Duty has been paid and the refund under [Notification No. 102/2007](#) dated 14/09/2007 as amended, is sought by M/s. _____.

2. If certified that we are the Chartered Accountants, who certify the Annual Financial Accounts under the Companies Act and / or any other statute, of M/s. _____.

3. As required for examination of the principle of unjust enrichment in the case before sanction of refund under [Notifn. No. 102/2007](#) dated 14/09/2007, this is certified that the burden of 4% CVD / SAD has not been passed on by the importer, M/s. _____, to the buyer and that they fulfill the requirement of unjust enrichment.

4. After examination / audit the records, it is verified from records that the details as given in the Declaration / Declaration of the Calculations / Summary of Sale invoices are true details thereof.

5. The refund being claimed herein is being shown in the Books of Account / Balance Sheet as Amount due as refund of Additional duty of Customs and same amount has not been passed on to the buyers of the sale of goods.

Place:

Date:

CHARTERED ACCOUNTANT