

**OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT)**

**JAWAHARLAL NEHRU CUSTOM HOUSE, SHEVA,**

**TAL URAN, DIST RAIGAD, MAHARASHTRA 400 707.**

**F.No.S/26-Misc-53/2007-08 CRC(SAD) JNCH**

**Date: 14.09.2009**

**PUBLIC NOTICE NO. 65/2009**

(Referred / amended vide P.N.No. [123/2010](#))

Attention of the importers, trade and their agents is drawn to the [Boards Circular No.06/2008-Cus](#) dtd.28.04.2008 which envisaged that the refund of Special Additional Duty of Customs (SAD) which was paid at the time of import through DEPB scrips, shall be disbursed by re-credit of the sanctioned refund amount to the relevant DEPB licence. Further, [Board vide Circular No.6/2009-Cus](#) dtd.09.02.2009 conveyed that similar re-credit to the relevant scrip shall be permitted for disbursing SAD refund in respect of SAD amounts paid at the time of import through any other scrip like VKGUY, FOCUS Market scheme, FOCUS Product scheme etc.

2. As the existing EDI software does not permit re-credit of such amount to the relevant scrip directly without re-assessment of the relevant B/E, the following procedure was prescribed vide letter F.No.S/26-Misc-53/2007-08 CRC (SAD) dtd.17.02.2009:

(i) Out of charge is required to be cancelled by Systems Manager for these Bs/E as these Bs/E have already gone in History.

(ii) Once out of charge is cancelled, Bs/E are to be recalled by the Asstt.Commissioner and then transfer it to the A.O. for reassessment.

(iii) A.O. has to re-assess the B/E by removing SAD by applying Notfn.No.20/2006 (Sr.No.50) because there is no other method available presently to re-credit SAD amount in the system.

(iv) Any of the Docks A.O. will have to give dummy out of charge for these Bs/E as otherwise the same will be shown pending in the system.

3. In order to streamline and expedite the process of re-credit of sanctioned SAD refund amount and in order to have a proper monitoring system to ensure that the amount actually re-credited to the relevant scrip in EDI system by way of re-assessment is proper, the following arrangement has been made:

(i) The re-credit of the sanctioned SAD refund amount would also be undertaken by the officers of the CRC Section designated for the said purpose.

(ii) The officers may resort to suitable amendment to the entries in the B/E in the EDI system for the purpose of allowing appropriate amount re-credited by splitting the quantity and value.

(iii) The relevant refund files alongwith extracts of the scrips indicating the differential amount re-credited would be forwarded to IAD/CRA section for the purpose of post-audit.

4. The contents of this Public Notice may be brought to the notice of all the members of the trade, importers and their agents.

**(A.K.DAS)**

**COMMISSIONER OF CUSTOMS (IMPORT)**

To

All the Concerned.

Copy to :

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH.

2. The Commissioner of Customs (Appeals), JNCH.

3. The Commissioner of Customs (Export), JNCH.
4. All the Addl./Jt.Commissioner of Customs, JNCH.
5. All the Asstt./Dy.Commissioner of Customs, JNCH
6. All the Trade Associations.
7. The BCHAA, Mumbai.
8. Office Copy.