

PUBLIC NOTICE NO.18/ 2013

GOVERNMENT OF INDIA
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE,
OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
TALUKA – URAN, DIST. – RAIGAD, MAHARASHTRA STATE – 400 707.
F. No. S/26-Misc- 08/2013-14 CRC IIA JNCH Date: 16 /05/2013
PUBLIC NOTICE NO.18/2013

Subject: Refund of 4% CVD (SAD) – Extension of time up to 30th September 2013, for using re-credited 4% CVD (SAD) amount in DEPB-regarding.

1. Attention of all importers, Custom House Agents, members of the trade and all concerned is invited to the [Circular No. 27/2010](#)-Customs, dated 13.08.2010, regarding procedure on refund of 4% Special Additional Duty (SAD). The above circular provides the facility of manual filling of Bill of Entry for utilizing the amount of re-credited 4% SAD refunds for payment of duty in case of re-credited DEPB/Reward Scheme scrips up to 31.03.2012. [Circular No. 10/2012](#)-Customs dated 29.03.2012 further extended the time upto 30.06.2012 utilizing the amount of re-credited 4% SAD refunds for payment of duty in case of re-credited DEPB/Reward Scheme scrips.
2. In pursuance to reference received from trade in the Board that importers have not been above to utilize the re-credited amount of 4% SAD. The matter had been examined in consultation with Director General of Foreign Trade (DGFT) and it has been decided by the Board vide **Circular No. 18/2012-Customs, dated 29.04.2013, issued vide F.No. 401/16/2012-Cis.III** to extend the time limit for using re-credited DEPB scrips/Reward Scheme scrips in case of 4% CVD(SAD) upto 30.09.2013.
3. Board has also directed all the Commissionerate to ensure that all pending applications for refund of 4% of SAD paid through DEPB/reward scrips are disposed of by 30.06.2013. In this connection a special team is constituted for liquidation of these refund claims.
4. It is once again reiterated that as per Para 8 of Board's [Circular No. 27/2010](#)-Customs, dated 13.08.2010 in the interest of ensuring expeditious grant of refund of 4% SAD, the importers are advised to make the initial payment of 4% CVD in cash. DGFT has also informed that no re-crediting shall be done if such payment is made by means of scrip's. In other words, future exporters should pay SAD component in cash if they want a refund.
5. It is emphasized that this is the final extension of time limit for reusing recredited DEPB Scrips/Reward Scheme Scrips
6. Difficulties faced if any may be brought to the notice of undersigned.

Sd/-

(SEEMA J. BISHT)

Commissioner of Customs (Import)

To :-

All officers/ staff concerned

Copy for information to:

- 1) Chief Commissioner of Customs, JNCH, Mumbai-II.
- 2) The Commissioner of Customs (Export), JNCH, Mumbai-II