

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

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

Date: 03 /11/2008.

PUBLIC NOTICE NO. 80/2008.

Subject : Procedure for refund/re-credit of DEPB in pursuance of [Notification NO. 102/2007 Customs](#) dated 14.09.2008 Reg.

Attention of all concerned is invited to [Notification NO. 102/2007-Customs](#) dated 14.09.2007, in pursuance of which the payment of Addl. Duty of Customs leviable thereon under sub section (5) of Section 3 of the Customs Tariff Act is exempted when imported into India for subsequent sale. The CBEC has prescribed a procedure vide Circular No. [06/2008-Customs](#) dated 28.04.2008, for its implementation.

2. In para 7.3 of the said Circular it is clarified;

On the issue that in case of 4% CVD having been paid through DEPB Scrip, whether refund could be paid by cash, it is clarified that instead of refunding the duty in cash, the amount eligible for refund should be re-credited on the relevant DEPB Scrip.

3. The Refund Applications in respect of the cases where the SAD was paid through DEPB scrip are also being scrutinized and decided by the Central Refund Cell-II of JNCH(CRC-II). Order-in-Original would be issued in respect of these refund claims. Thereafter, the refund claims file would be forwarded to the concerned Appraising Group for re-crediting the sanctioned amount in the relevant DEPB scrips.

4. The above arrangement may be conveyed to all the concerned.

Sd/-

03.11.08

(SANJEEV BEHARI)

COMMISSIONER OF CUSTOMS  
(IMPORT)

NHAVA SHEVA.