

validity of Duty Credit Scrips. Accordingly, concerned Commissionerates of Customs are required to issue a consolidated certificate indicating total amount sanctioned as refund (4% CVD). As per Public Notice, concerned DGFT / Regional Licensing Authorities (RLA) are required to issue necessary re-credit on the scrip on the basis of consolidated certificate issued by Commissionerate. Policy [Circular No.22/2009-14](#) dated 3.2.2010 issued by DGFT also provides for sending a copy of such duty scrips where re-credit was allowed along with the details of original duty scrips so that the Customs authorities can compare the details before allowing clearance of import consignment against the scrips.

4. It has come to the notice of the Board that even after issue of the Public Notice and Policy Circular by DGFT on the issue of re-crediting DEPB scrips on account of 4% CVD refund, difficulties are still being faced by trade and industry as EDI, at present, does not have facility to register such re-credited scrips issued by DGFT in the system.

5. The matter has been examined in the Board. Board has considered the difficulties associated with change in EDI System to allow re-credit of scrips in case of 4% CVD refund and also the view of DGFT that modification in software at the end of DGFT for the purpose of re-credit of 4% CVD through Electronic Message System and its transmission to the Customs is not feasible at present.

6. Considering the large scale pendency of such refund claims and in order to address the difficulties in getting 4% CVD refund by re-crediting scrips, it has been decided by the Board that registration of re-credited duty scrips issued by DGFT on the basis of consolidated certificate furnished by Customs should be allowed on manual basis. The facility of manual filing of Bill of Entry for utilizing the amount of re-credited CVD refund for payment of duty is also allowed. This facility has been extended up to **30.12.2010** as a one-time measure with a view to liquidate all such pendencies by that time.

7. It has been decided that the re-credit amount of CVD refund should be used for payment of BCD and CVD only and not for 4% CVD so as to avoid cascading of subsequent re-credit of 4% CVD in the relevant scrips. Further, it is decided that in the interest of ensuring expeditious grant of refund of 4% CVD in cash, the importers are advised to make the initial payment of 4% CVD in cash.

8. The existing EDI software does not permit re-credit of such amount to the relevant scrips directly without re-assessment of the relevant B/E. Jawahar Custom House had prescribed a specific procedure for re-credit of such amount to the relevant scrips directly after re-assessment of the relevant B/E vide [Standing Order No. 41/2009](#) dt. 09.09.2009.

9. It is decided that only those B/Es will be allowed for manual processing wherein the duty involved is equal to or less than the balance amount in the re-credited scrip. It has also been decided that re-credit amount of CVD refund will be used for payment of BCD and CVD only and not for 4% CVD so as to avoid cascading of subsequent re-credit of 4% CVD in the relevant scrips.

10. In order to streamline the process of issuing the centralized Consolidated Certificate and in order to have a proper monitoring system to ensure that the amount actually debiting to the relevant scrip manually, the following guidelines are prescribed:

(i) Importer will submit item wise calculation work sheet while filing of refund in new and pending refund claims under scrips;

(ii) Every file shall be checked by Compist for verification of refund amount claimed by the applicant;

(iii) A centralized Consolidated Certificate to be issued to the applicant mentioning all the details as per Order-in-original passed by the DC/AC, CRC such as: License No., License dt. amount sanctioned against each License;

(iv) A centralized Register to be maintained in CRC section and a centralized Consolidated Certificate Number to be issued and a copy of the same to be pasted in the register;

(v) At the time of registration of re-credited License issued by DGFT, the importer has to verify the details of re-credited amount from the centralized Consolidated Certificate maintained at CRC Section;

(vi) The importer files the manual Bs/E, wherein the duty involved is equal to or less than the balance amount in the re-credited scrip, to get the benefit of re-credit amount of the sanctioned SAD refund amount;

(vii) The re-credit amount of CVD refund can be used for payment of BCD and CVD only and not for 4% CVD so as to avoid cascading of subsequent re-credit of 4% CVD in the relevant scrips;

(viii) No RA / TRA is allowed against the said re-credited amount;

11. In order to streamline the process of debiting of scrips Manually and in order to have a proper monitoring system to ensure that the amount actually debiting to the relevant scrip, the following guidelines are prescribed:

(i) At the time of verification of the re-credited amount at CRC section and debiting of Consolidated Certificate/manual scrips utmost care shall be taken to ensure that the amount should not beyond the amount sanctioned;

(ii) The License Section will maintain a separate record while debiting of these manual scrips;

(iii) The import noting section will maintain a separate record for allowing the manual Bs/E;

(iv) All Bs/E would be forwarded to PCA section for Pre-audit before assessing the said Bs/e.

12. The format of Consolidated Certificate is enclosed herewith as Annexure A.

13. The [Public Notice No. 65/2009](#) dated 14.09.2009 is dispensed with immediate effect.

15. Difficulties faced if any in implementation of this Circular may be brought to the notice to the concerned Deputy/Assistant Commissioner of Customs.

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(MALA SRIVASTAVA)

COMMISSIONER OF CUSTOMS (IMPORT),
JNCH, SHEVA.

To,

All the Concerned.

Copy to:

1. The Director (Customs), CEBC, N. Delhi
2. The Chief Commissioner of Customs, JNCH, Mumbai Zone-II.
3. The Commissioner of Customs (Imports) , JNCH, Mumbai Zone-II.
4. The Commissioner of Customs (Exports) , JNCH, Mumbai Zone-II.
5. The Commissioner of Customs (Appeals) , JNCH, Mumbai Zone-II.
6. All the Addl./Jt. Commissioners of Customs, JNCH, Mumbai Zone-II.
7. The System manager, EDI, JNCH Website- For uploading in the intranet.
8. File Copy.
9. Noticed Board.

Encl: As stated above.

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OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE, TAL URAN,
NHAVA SHEVA, DIST: RAIGAD, NAVI MUMBAI 400 707,
MAHARASHTA

F. No. S/12-Misc- /10-11 CRC II B SAD

Date: .12.10

Certificate No. _____.

To,

The Office of Jt. Director General Foreign Trade,

New CGO Building,

New Marine Lines,

Mumbai 400 020

Sir,

Sub :- Consolidated Certificate for M/s reg.

With reference to DGFT Policy Circular No. 22/2009-14 dated 03.02.10 and CBEC Circular No. 27/2010-Customs dated 13.08.10, the refund amount of Rs. of 4% SAD vide F.No. Order in original No. dt. (copy enclosed) to be re-credited on the basis of Consolidated Certificate issued by the Jawaharlal Nehru Custom House (JNPT).

Accordingly, the subject re-credit may be allowed on manual basis as detailed below:-

Name of Importer	Order-in-Original No. & Date	Bill of Entry No. & Date	Scrip/Lic. No. & Date	4% SAD Amount to be re-credited
			TOTAL	

Yours truly,

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Dy. Commissioner of Customs
Centralized Refund Section

Copy to :

M/s.