

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

F.NO. S/26-MISC- 26 / 2010 CRC JNCH

Date: 25/ 08/ 2010

PUBLIC NOTICE NO. 82 /2010

Subject: Refund of 4% Additional Duty of Customs (4% CVD) in pursuance of [Notification No.102/2007-Customs](#) dated 14.9.2007 Special Drive for clearance of pending 4% SAD refund claims - reg.

1. Attention of all Exporters, Importers, Customs House Agents and Member of Trade and all concerned is invited to the recent [Boards Circular No. 18/2010](#) dated 8/07/2010 on the above subject. [Notification No.102/2007-Customs](#) dated 14.9.2007 and [Boards Circulars No.6/2008-Customs](#) dated 28.4.2008 and [No.16/2008-Customs](#) dated 13.10.2008 regarding refund of 4% Additional Duty of Customs (4% CVD). Attention is also invited to the [Boards Circulars No.24/2007-Customs](#) dated 2.7.2007, [No.22/2008-Customs](#) dated 19.12.2008 and [No.7/2008-Customs](#) dated 28.5.2008 which relate to general refund cases. [Notfn. No18/2010](#) dated. 08.07.2010 for refund of 4% SAD. The Board has decided to further simplify the procedure in the case of 4% CVD refund as follows.

2.1. In respect of Accredited Clients registered with Customs in terms of [Circular No.42/2005-Customs](#) dated 24.11.2005 (ACP clients), the amount of 4% CVD refund shall be sanctioned in full, on preliminary scrutiny of the following documents: (a) TR-6 Challans (in original) for CVD payment; (b) VAT/ST payment Challans (in original); (c) summary of sale invoices; and (d) certificate of statutory Auditor / Chartered Accountant, for correlating the payment of ST/VAT on the imported goods with the invoices of sale and also to the effect that the burden of 4% CVD has not been passed on by the importer to the buyer. The procedure for pre-audit for ACP clients shall be done away with and detailed scrutiny should be done only at the stage of post-audit. The refund claims shall be sanctioned within the maximum time period of 30 days in all such cases.

2.2. Submission of sale invoices shall be required only in electronic form (CD or other media) in respect of 4% CVD refund cases and submission of paper documents is accordingly dispensed with.

3. In order to enable timely payment of refund in case of 4% CVD, a system of optional facility of directly crediting the applicants bank account, through RTGS (Real Time Gross Settlement) or NEFT (National Electronics Funds Transfer) System is being prescribed. This facility is already functioning in Mumbai Customs Zone-II and has been found useful for the trade. Hence, Board has decided to extend this facility on optional basis to all other Customs formations also. Necessary authorisation for payment of refund amount directly to Bank Account may be taken in such cases from the importer/ authorised signatory of the importer in the form annexed. (Annexure-I)

4. it has been decided that the field formations shall accept a certificate from Chartered Accountant for the purpose of satisfying the condition that the burden of 4% CVD has not been passed on by the importer to any other person. Further, the importer shall also make a self-declaration along with the refund claim to the effect that he has not passed on the incidence of 4% CVD to any other person. Hence, there is no need for insisting on production of audited Balance Sheet and Profit and Loss Account in these cases. It may also be noted that recently the Board has also notified the list of documents required to be filed by the applicant along with the refund claim (Annexure-II) which is also displayed in the departmental website. Hence, other than these aforesaid documents, no other document would be required in the normal course of granting 4% CVD refund.

5. Difficulties, if any, in implementation of this Public Notice may be brought immediately to the notice of the undersigned

Sd/-

23.08.2010

(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. EDI Section, JNCH, for uploading in the systems.
8. File Copy.

Encl: As stated above.

Copy for internal circulation As usual.

Attested

(K.S.Gondhalekar)

Assist. Commissioner of Customs

CRC IV (2B)