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

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



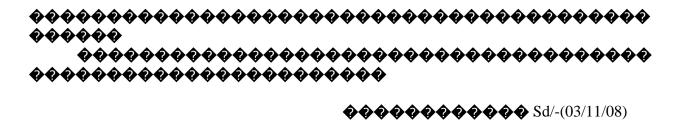
## STANDING ORDER NO.50 /2008

**Subject : Procedure for refund/re-credit of DEPB in pursuance of** 

Notification NO. \$\display\$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.◆



(SANJEEV BEHARI)

COMMISSIONER OF CUSTOMS (IMPORT)

NHAVA SHEVA.



