



OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL)
NEW CUSTOM HOUSE, NEW DELHI-110037

C. No. VIII/Gen/Refund/Misc/2015

Dated: 05.09.2017

12/18-24
07/9/17
PUBLIC NOTICE No. 08 /2017-18

Sub: - Documents required to be submitted alongwith refund claim-reg.

It has been noticed that many application for refund claims are being filed without proper documents. This results in issue of deficiency memos, delaying processing of claim. An indicative list of documents are enclosed in this public notice which may be taken note of while filing claims.

(Dr. Kavita Bhatnagar)

Commissioner of Customs (General)

Encl. As above

Copy to: as per list attached.

Sr. No.	Type of Refund Claim	Section/notification under which filed	Illustrative list of documents to be filed by applicant along with application for refund claim in prescribed form (Customs series Form No. 102 as given in Part of file of Customs Manual)
1	Refund of Duty/Interest	Section 27 of the Customs Act, 1962	<ol style="list-style-type: none"> 1. Triplicate copy of Bill of entry 2. Duty Challan/other documents as evidence of duty payment 3. Letter from the importer/buyer 4. Signed working sheet for the amount of Refund claimed 5. Self -attested invoice and packing list 6. Order in original/ in revision/ in Appeal/ any other order 7. Short delivery certificate from custodian 8. Short shipment certificate from supplier 9. Survey report (where applicable) 10. Insurance claim settlement certificate 11. Catalogue / Technical write-up / literature 12. Bill of freight/ Insurance / other charges 13. Certificate of Origin 14. Inventory list
2	Refund deposit of	Section 27, section 129 (E)	<ol style="list-style-type: none"> 1. Payment of challan in original 2. Importers copy of Bill of entry finalized 3. Copy of SVB order 4. Copy of CESTAT/ Commissioner (Appeal's order)
3	Refund of 4% SAD	Notification No. 102/2007-Customs	<ol style="list-style-type: none"> 1. Documents evidencing payment of the Special Additional Duty (SAD) 2. Invoices of sale of the imported goods in respect of which refund of the SAD is claimed 3. Documents evidencing payment of appropriate Sale Tax/ VAT, as the case may be, by the importer, on sale of such imported goods 4. Certificate from a Statutory Auditor / CA who certifies the final amount in respect of co-relation of VAT payment, unjust enrichment 5. Copy of the consignment sale agreement 6. Self-declaration / Affidavit (for e.g. in case of submission of invoice in soft form in lieu of paper documents, in case of fulfilment of the doctrine of unjust enrichment to the effect that the applicant has not passed on the incidence of 4% SAD to any other person)

07.9.2017

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