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

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

Dated: 05.09.2017

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.

Encl. As above

Copy to: as per list attached.

(Dr. Kavita Bhatnagar)
Commissioner of Customs (General)
<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Type of Refund Claim</th>
<th>Section/notification under which filed</th>
<th>Illustrative list of documents to be filed by applicant along with application for refund claim in prescribed form (Customs series From No. 102 as given in Part of file of Custom Manual)</th>
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</thead>
</table>
| 1       | Refund of Duty/Interest | Section 27 of the Customs Act, 1962 | 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 of deposit     | Section 27, section 129 (E)          | 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     | 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 fulfillment 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) |