



**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS,
ICD, TUGHLAKABAD, IMPORT, NEW DELHI**

C. No.VIII-20(ICD)TKD/Refund(PN)/105/2017

Dated:- .09.2017

Public Notice No.08/2017

Subject: Processing of Refund Claims of 4% Special Additional Duty of Customs (4% SAD), Duty/Interest and Deposit in pursuance of Notification No.102/2007-Customs dated 14.09.2007, Section 27 & 129(E) of Customs Act, 1962 respectively and introduction of Refund SMS Sewa - reg.

Attention of all importers, exporters and trading public etc. is hereby invited to the issue of granting of refund of 4% Special Additional Duty of customs levied under section 3(5) of the Customs Tariff Act, 1975 (*hereinafter referred as 4% SAD*). Government of India had issued Notifications Nos.102/2007 dated 14.9.2007 & 93/2008-CUS dated 01.08.2008 along with Circular No.06/2008 dated 28.04.2008 (now amended by circular No.12/2015-CUS dated 09.04.2015) stipulating various conditions for granting of refund of said 4% SAD. Besides, there can be refund claims filed under Section 27 and of Pre-deposit under Section 129(E) of the Customs Act. 1962.

2. While processing applications filed for seeking various refunds, it has been observed that in many cases the claimants have not been complying with all procedural requirements prescribed and also have not been submitting requisite documents in time, leading to delay in processing of refund claims.

3. Keeping this in view, the present public notice is being issued for the information and benefit of claimants summarizing *important* provisions and clarifications issued by the Board from time to time regarding granting of various refunds.

A. Checklist of Documents to be submitted alongwith the refund claim for 4% SAD:

- Duplicate Bills of Entry *in original (Importer copy only)* & corresponding TR 6 challans / e-receipts in original, copies of Invoice and Bills of Lading.
- Sales invoices in *hard copies / CD / DVD*. In case of submission of invoices in CD/DVD, necessary paper declaration has to be submitted indicating the invoice numbers contained in the media and subscribing to their truthfulness. **(Suggested format of self-declaration enclosed herewith as Annexure-I)**
- (i) Documents evidencing payment of VAT/CST *in original* (VAT/CST payment Challans & VAT/CST Returns / Acknowledgements for e-payment and a certificate from the Statutory Auditor / Chartered Accountant (*who certifies the Annual Accounts of the Company under the Companies Act / ST/VAT Act / Income Tax Act*) **(Suggested format for CA certificate including the Abstract enclosed herewith as Annexure-III)**