Circular No. 18 /2013-Customs

F.No.401/16/2012-Cus.III
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

North Block, Room No. 253-A,
New Delhi, the 29th April 2013.

To,

All Chief Commissioners of Customs/Customs (Prev.),
All Chief Commissioners of Customs & Central Excise,
All Commissioners of Customs/Customs (Prev.),
All Commissioners of Customs & Central Excise.

Subject:- Refund of 4% CVD (SAD)-Extension of time upto 30th September 2013, for using re-credited 4% CVD (SAD) amount in DEPB-Regarding.

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Sir / Madam,

Your kind attention is invited to the Circular No.27/2010-Customs, dated 13.08.2010, regarding procedure on refund of 4% Special Additional Duty (SAD). The above Circular provides the facility of manual filing of Bill of Entry for utilizing the amount of re-credited 4% SAD refunds for payment of duty in case of re-credited DEPB/ Reward Scheme scrips upto 31-03-2012. Circular No. 10/2012-Customs dated 29.03.2012 further extended the time upto 30.06.2012 utilizing the amount of re-credited 4% SAD refunds for payment of duty in case of re-credited DEPB/ Reward Scheme scrips.

2. References have been received from trade in the Board that importers have not been able to utilize the re-credited amount of 4% SAD. The matter has been examined in consultation with Director General of Foreign Trade (DGFT) and it has been decided to extend time limit for using re-credited DEPB scrips/ Reward Scheme scrips in case of 4% SAD upto **30.09.2013.**

3. Board also directs all Chief Commissioner of Customs to ensure that all pending application for refund of 4% SAD paid through DEPB/reward scrips are disposed of by **30-06-2013**. The Chief Commissioner may constitute a special team to liquidate these refund claims. The report in this regard should be sent to Board by **04-07-2013**.

4. Board also reiterates Para 8 of Board's Circular No. 27/2010-Customs, dated 13-08-2010 wherein it was mentioned that in the interest of ensuring expeditious grant

of refund of 4% SAD, the importers may be advised to make the initial payment of 4% SAD in cash. DGFT has also informed that no re-crediting shall be done if such payment is made by means of scrips. In other words, in future exporters should pay SAD component in cash if they want a refund.

5. It is emphasized that this is the **final** extension of time limit for reusing re-credited DEPB Scrips/Reward Scheme Scrips.

6. A suitable Public Notice and Standing Order may be issued for the guidance of the trade and staff.

Yours faithfully,

(S.C.Ganger)
Under Secretary (Customs-III/VI)

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