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<p align="center"><u>OFFICE OF THE COMMISSIONER OF CUSTOMS (AIRPORT & AIR CARGO)</u></p> <p align="center"><u>INTEGRATED CARGO COMPLEX, MEENAMBAKKAM, CHENNAI – 600 027</u></p> <p align="center"><u>www.chennaicustoms.gov.in</u></p>		

Public Notice No. 30/2010

Subject: Processing of Refund Claims of 4% Additional Duty of Customs (4% AD) in pursuance of Notification No.102/2007-Customs dated 14.9.2007 as amended and various circulars issued by the Board from time to time – Documentary and procedural requirements to be fulfilled by the claimants to ensure expeditious disposal of claims – reg.

Attention of all importers, exporters and trading public etc. is invited to the issue of granting of refund of 4% Additional Duty of customs levied under section 3(5) of the Customs Tariff Act, 1975 (*hereinafter referred as 4% AD*).

Government of India has issued Notifications No's 102/2007 dt. 14.9.2007 & 93/2008 dt. 01.08.2008 mandating various conditions to be fulfilled by the claimants to be eligible for the refund of said 4% AD. Further, the Central Board of Excise and Customs (CBEC) has issued many circulars (*No's 6/2008 dt. 28-4-2008, 16/2008 dt. 13-10-2008, 6/2009 dt. 9-2-2009, 15/2010 dt. 29-6-2010, 18/2010 dt. 8-7-2010, 23/2010 dt. 29-7-2010 & 27/2010 dt. 13-8-2010*) on the subject and has since clarified various doubts raised by the field formations. The circulars also elaborated on the mandatory procedural requirements to be complied with by the claimants before the sanction of refund of 4% additional duty of customs. Accordingly, Public Notices have also been issued by Air Cargo Complex, Chennai informing the Trade about the contents of said circulars issued by the Board.

Even after such streamlining of the procedure regarding granting of refund of 4% AD, it is observed in many cases that the claimants are not complying with all procedural requirements prescribed and also not submitting requisite documents in time leading to delay in processing of refund claims. 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 (*as on date*) vide said circulars regarding granting of refund of 4% AD.

**A. Checklist of Documents to be submitted along with
the refund claim for 4% AD:**

1. Bills of Entry *in original (Importer copy only)* & corresponding TR 6 challans / e-receipts in original.
2. 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)**
3. (i) Documents evidencing payment of VAT/CST *in original (VAT/CST payment Challans & VAT/CST Returns / Acknowledgements for e-payment/cheque/DD's / VAT/CST Payment certificates issued by concerned VAT/CST authorities & Extracts of Bank statements / Copies of Cheques / DD's / Documents evidencing any other authorized form of payment of VAT/CST etc. (to show that relevant VAT / CST as per returns has indeed been paid from the claimant's account (period wise & location wise))*
(ii) In case of submission of duplicate copies as evidence for VAT/CST payment, a certificate from the Statutory Auditor / Chartered Accountant (*who certifies the Annual Accounts of your Company under the Companies Act / ST/VAT Act / Income Tax Act*) shall be submitted confirming that the copies of documents submitted (*as evidence of VAT/CST payment*) were true copies thereof of the originals.
Further, all such copies should be duly certified by the said CA for identification. Alternatively, the CA certificate may include an ABSTRACT containing details of documents (*verified by CA*) evidencing payment of VAT/CST for relevant states / periods. **(Suggested format for CA certificate including the Abstract enclosed herewith as Annexure-III)**
4. Certificate from Statutory Auditor / Chartered Accountant *who certifies the Annual Accounts of the Company under the Companies Act / ST/VAT Act of the State Government / Income Tax Act* covering the following aspects: **(Suggested format for CA certificate enclosed herewith as Annexure-II)**
 - (i) Correlating the payments of VAT/CST on the imported goods (*in respect of which refund is claimed*) with the invoices of sale.
 - (ii) Stating that the burden of 4% AD has not been passed on by the importer to the buyer and that the requirement to rule out unjust enrichment is fulfilled.

(iii) Explanation as to how unjust enrichment (in the subject claim) is ruled out and the specific grounds/reasons for coming to such conclusion that the burden of 4% AD has not been passed on to any other person.

5. Working Sheet *duly certified by Statutory Auditor / Chartered Accountant (who certifies the Annual Accounts of the Company under the Companies Act / ST/VAT Act / Income Tax Act)* showing detailed correlation between imports, sales and payment of VAT/CST thereof (in the format given as enclosure to Annexure-II)

6. Extracts of Sales ledger (indicating *inter alia*, the details of invoices and VAT/CST payments made thereon along with corresponding VAT/CST return) for the relevant months/periods & relevant States/locations (Required only in cases where there is no certification by the Statutory Auditor / CA on the working sheet [containing detailed co-relation between imports, sales and payment of VAT/CST thereof], mentioned at Point No. 5 above)

7. Document/s establishing the fact that the Chartered Accountant who is issuing the above certificate is the statutory auditor for the company or the CA who certifies company's financial records under the Companies Act / ST/VAT Act of State Govt. or Income Tax Act.

8. A Self-declaration by the claimant to the effect that he has not passed on the incidence of 4% AD to any other person. (Suggested format of self-declaration enclosed herewith as Annexure-V)

9. If the sale is through Consignment Agent / Stockist / Dealer, agreement copy between importer & Consignment Agent / Stockist / Dealer has to be produced along with necessary CA certificate (as per para viii of the Circular 16/2008) (Suggested format for CA certificate enclosed herewith as Annexure-IV)

10. Any other documents relevant for the processing of the claim.

B. Other provisions of the Circulars (important from the Trade point of view) issued by the Board are as follows:

1. Only a single claim against a particular Bill of Entry will be permitted to be filed within the maximum time period of one year. Filing of refund claim for a part quantity in a bill of entry will not be allowed except when this is necessary at the end of the one year period. However, where certain quantity of goods were lost or short-landed or damaged resulting in sale of part quantity and the importer submits a refund claim for the quantity that was sold along with the declaration that for the remaining quantity they would not claim refund, the claims will be entertained even for part quantity. In other words, ordinarily, there would be a

single refund claim in respect of each importer in a month irrespective of the number of Bills of Entry (B/Es) processed by the Commissionerate. (*Refer Board Circulars No. 6/2008 dt. 28-4-2008 & 16/2008 dt. 13-10-2008*)

2. Regarding effective date of the operation of refund scheme, it was clarified by the Board that only those cases where 4% AD was paid on or subsequent to 14.9.2007 will qualify for refunds under this scheme subject to fulfillment of prescribed conditions. (*Refer Board Circular No. 6/2008 dt. 28-4-2008*)
3. In order to fulfill the requirement of the condition that the incidence of duty burden has not been passed on by the importer to any other person for the purpose of refund of 4% AD, a certificate issued *only* by such a Chartered Accountant who either certifies the importer's financial records under the Companies Act, 1956 or any ST/VAT Act of the State Government or the Income Tax Act, 1961 will be acceptable. As clarified by the Board, certificate by any other independent Chartered Accountant will not be acceptable. (*Refer Board Circular No. 16/2008 dt. 13-10-2008*)
4. In case of sale of imported goods by importer through consignment agent/stockist, refund of 4% AD will be granted subject to the condition that the Consignment agent/ stockist has been authorised to sell the imported goods in terms of the agreement entered into between the importer and consignment agent/stockist and that each of the sale invoices issued by the consignment agent/stockist indicates that the sale is made by him on behalf of the importer in the capacity of consignment agent/stockist. Further, in such cases, it is also required that the applicant submits a certificate from a Chartered Accountant appointed by the importer, who either certifies the importer's financial records under the Companies Act, 1956 or any ST/VAT Act of the State Government or the Income Tax Act, 1961, to the effect that appropriate ST/VAT has been paid by consignment agent/stockist on behalf of importer and that the importer, in turn, has paid or reimbursed the ST/VAT to his consignment agent/stockist along with the correlation of ST/VAT payment with 4% CVD paid on imported goods. (*Refer Board Circular No. 16/2008 dt. 13-10-2008*)
5. An illustrative list of documents to be filed by the applicants along with Application for refund of 4% AD is given in Annexure-II of the *Board Circular No. 18/2010 – Customs dt. 8-7-2010*. In respect of Accredited Clients registered with Customs in terms of Circular No.42/2005-Customs dated 24.11.2005 (ACP clients), the list of documents to be submitted along with the Refund Application is given in para 4.1 of the said Board Circular No. 18/2010. Also, the procedure for pre-audit for claims of ACP clients has been done away with.
6. In order to enable timely payment of refund in cases of 4% AD, a system of optional facility of directly crediting the applicant's bank account, through RTGS

(Real Time Gross Settlement) or NEFT (National Electronics Funds Transfer) System is being prescribed. Claimants desirous of availing this facility shall furnish necessary authorisation (*for payment of refund amount directly to Bank Account*) to the AC / DC (Refunds-Air) in the form prescribed under Annexure-I of the **Board Circular No. 18/2010 – Customs dt. 8-7-2010**.

7. In cases where the assessment is provisional, for the purpose of sanction of refund of 4% AD, it was clarified that the date of payment of duty would be, *the date of payment of CVD at the time of import of goods* and not the date of finalization of provisional assessment. The Importers, therefore, would be eligible to get the refund, if the claim is filed within one year from the date of actual payment of 4% CVD i.e., the date of payment of duty at the time of clearance of imported goods. (**Refer Board Circular No. 23/2010 dt. 29-07-2010**)
8. In case of 4% AD having been paid through Scrips of Duty Entitlement Passbook Scheme (DEPB), Vishesh Krishi and Gram Udyog Yojana (VKGUY), Focus Product Scheme (FPS) and Focus Market Scheme (FMS), the amount eligible for refund will be re-credited on the relevant DEPB / VKGUY / FPS / FMS Scrip. (**Refer Circulars No. 6/2008 dt. 28-4-2008 & 6/2009 dt. 9-2-2009**). DGFT has since issued Public Notice No. 38/2009-14 and Policy Circular No. 22/2009-2014, both dated 3-2-2010 in this regard.
9. In view of difficulties associated with change in EDI System to allow re-credit of DEPB / VKGUY / FPS / FMS Scrips in case of 4% AD refund and also the view of DGFT that modification in software at the end of DGFT (*for the purpose of re-credit of 4% CVD through Electronic Message System and its transmission to the Customs*) is not feasible at present, the Board has provided that the registration of re-credited duty scrips issued by DGFT on the basis of consolidated certificate furnished by Customs should be allowed *on manual basis*. The facility of manual filing of Bill of Entry for utilizing the amount of re-credited CVD refund for payment of duty is also allowed. This facility has been extended up to 30.12.2010 as a one-time measure and it was also clarified that only those B's/E will be allowed manual processing wherein the duty involved is equal to or less than the balance amount in the re-credited scrip. It was also advised that re-credit amount of CVD refund should be used for payment of BCD and CVD only and not for 4% CVD so as to avoid cascading of subsequent re-credit of 4% CVD in the relevant scrips. Further, the Board has observed that in the interest of ensuring expeditious grant of refund of 4% CVD in cash, the importers may be advised to make the initial payment of 4% CVD in cash. (**Refer Circular No 27/2010 dt. 13-8-2010**)

C. The claimants are also requested to take note of the following regarding processing of applications for refund of 4% AD:

1. Along with the refund application, the claimants shall submit all documents required as per the above checklist. For expediting the processing of claims, it is advisable that at the time of filing application itself, the claimants may submit all the documents to avoid protracted correspondence and delay.
2. For those claims which are found to be complete in all respects, an acknowledgement in prescribed form will be issued. Claims short of any documents/deficiencies will be returned with deficiency memo. The applicants have to re-submit the application at the earliest after making good the deficiencies, for scrutiny. It is to be noted that in case of deficient applications, date of initial receipt (*of deficient application*) will be the date of filing for the purpose of time limit for filing refund application. (***Refer Customs Refund Application (Form) Regulations, 1995***)
3. Claimants are requested to file their refund applications well in advance, i.e., at least few days before the last date of filing. Filing refund applications in the last minute shall be strictly avoided so that the section officers get reasonable time to verify the documents before admitting the claim.
4. Persons filing refund claims on behalf of claimant / appearing for Personal Hearing / receiving cheque shall furnish specific authorization letter to that effect from the importer in respect of each claim. The person signing the refund application shall mention his name, designation and office seal, if any on the application.
5. In all Documents, Certificates and the Refund application etc., *the additional duty (sought to be refunded)* shall be referred to as **"4% additional duty levied under section 3 (5) of the Customs Tariff Act, 1975."** The acronym "SAD" (*which is commonly used by many to refer to 4% Additional Duty levied under section 3(5) of Customs Tariff Act 1975*) may be avoided in all references as the abbreviation "SAD" may refer to anything including the "Special Additional Duty" which leviable under **Section 3A** of Customs Tariff Act 1975.
6. The Chartered Accountant's certification should be categorical with regard to verification of claimant's records, Books of Accounts etc. for ruling out unjust enrichment and also co-relating in detail, sales with VAT/CST payment. The certificate shall contain an explanation / Valid grounds justifying as to how the incidence of 4% Additional Duty has not been passed on to the buyer, *as required under para 6.2 of the CBEC Circular No. 6/2008 dt. 28.4.2008.*
7. In cases where there is variation in the description mentioned in the bill of entry and that reflected in the sales invoice, claimants shall submit for

consideration, necessary supporting documentary evidence such as import invoice, confirmation from the supplier etc. establishing the identity of the goods.

8. It is noticed that (*as also observed by Board vide Circular No. 15/2010 dt. 29-6-2010*) in certain cases, refund claims have been filed with the department by some unscrupulous importers wherein forged documents were submitted for availing the 4% AD refund (*envisaged in the notification No.102/2007-Customs dated 14.09.2007.*) It is to be noted that cross-verification of documents will be carried out by the department on random basis and if it is found that documents submitted were forged or falsified, stern action will be initiated against the offenders under the relevant provisions of the Customs Act, 1962 and other laws.

This Public Notice is not to be regarded as an exhaustive listing of all provisions of the Board Circulars. Only those provisions important from the Trade point of view were summarized for information and easy compliance by the importers with a view to ensure systematic and expeditious disposal of 4% AD Refund claims. In case of any doubt/clarification, relevant provisions of Board Circulars shall be referred to which are final with regard to the procedure to be followed.

It is hoped that the claimants will take note of above and comply with the requirements and assist the department in ensuring speedy disposal of refund claims.

Sd/-

File No. C 11/ 02 /2010 – (Refunds-Air)

R Periasami

Dated 7.9.2010

Commissioner of Customs (Air)

Enclosures:

(Suggested / Indicative formats for CA certification / Self-declaration)

1. Annexure-I
2. Annexure-II
3. Annexure-III
4. Annexure-IV
5. Annexure-V

Annexure- I

Self-declaration where Sale invoices are submitted in Electronic Media

Refund on the Bill/s of Entry No. _____ dated _____ / List enclosed

We, M/s _____, the importers, declare and certify that the refund of 4% Additional duty (*levied under section 3(5) of the Customs Tariff Act, 1975*) is being claimed in terms of the Notification No. 102/2007 dated 14-09-2007 and is required to be considered as the conditions stipulated therein are fulfilled in respect of the **Bill/s of Entry No. _____ dated _____ / List enclosed**

- (a) We are registered with VAT/CST authorities of the state of under **TIN No.** _____.
- (b) For the purpose of fulfillment of the condition at para 2(e)(ii) of the Notification No. 102/2007-Customs dated 14.9.2007, we are herewith submitting copy of invoices in electronic form (CD/DVD/.....).

We further declare and state that

1. The electronic media (*CD/DVD/..... enclosed herewith*) is containing the details of sale invoices pertaining to the subject claim and is being submitted along with this paper declaration indicating the invoice numbers (*listed below*) contained in the media.
2. The copies of invoices contained in the media are true copies of the original sale invoices / carbon copy / office copy (original) of the said invoices and the originals will be submitted, if so required.

Place:.....

Signature:.....

Date:.....

Name:.....

Designation:.....

For M/s _____

Summary of the invoices contained in the media

Sl. No.	Sales Invoice No.	Date	Amount of sale in Rs.	VAT/CST paid thereon	Remarks

Annexure-II

Certificate* from Statutory Auditor / Chartered Accountant certifying the importer's financial records under the Companies Act, 1956 / ST/VAT Act / Income Tax Act, 1961

- (i) ***Co-relating the payment of VAT/CST on the sale of imported goods (in respect of which refund is being claimed) with the invoices of sale.***
- (ii) ***Certifying that the burden of 4% AD has not been passed on by the importer to the buyer or any other person and that the requirement to rule out unjust enrichment is fulfilled***
- (iii) ***Explaining how the burden of 4% AD has not been passed on by the importer and how the requirement to rule out unjust enrichment is fulfilled***

With regard to the imports made by M/s _____ under various Bills of Entry No.'s & Dates *(as detailed in the correlation sheet enclosed herewith)* against which the 4% Additional Duty under section 3(5) of the Customs Tariff Act, 1975 has been paid under various TR6 Challans & Dates *(as detailed in the correlation sheet enclosed herewith)* and refund being claimed under Notification No. 102/2007 dated 14-09-2007, *as amended*, we hereby certify as follows:

1. It is certified that we, are the Statutory Auditors / Chartered Accountants who certify the annual financial records of M/s _____ under the Companies Act, 1956 / ST/VAT Act of the State Government / the Income Tax Act, 1961. *(Board Resolution / Claimant Company's Appointment Letter / to that effect as proof enclosed herewith)*
2. The VAT/Sales Tax Authorities for M/s _____ accept payment of VAT/CST through cash or adjustment of input tax credit as effective discharge of VAT/CST payment on sale of goods.
3. For purpose of fulfillment of the condition at Para 2 (d) of the Notification No. 102/2007 dated 14-09-2007 and for considering sanction of refund of 4% AD, as Statutory Auditor / Chartered Accountant of M/s _____, we hereby certify that we have verified the Bills of Entry & corresponding TR6 challans/e-receipts, invoices of sale and supporting documents as proof of payment of appropriate VAT/CST on sale of goods vide said invoices [viz., VAT/CST challans / returns & details of cheques / DD's /], sales registers etc. Based on said verification, we certify that the goods imported under the Bills of entry *(as detailed in the correlation sheet enclosed herewith)* have been sold under various sales invoices *(as detailed in the correlation sheet enclosed herewith)* and on each such sale, appropriate VAT/CST had been paid to the concerned VAT/Sales Tax authorities *(as detailed in the correlation sheet enclosed herewith)*.
4. For the purpose of examining the clause of unjust enrichment to the importer in respect of subject refund claim, we have verified the importer's Books of Accounts and other relevant documents & records / cost sheets / price structure / etc. of the goods. Based

on such verification, we have satisfied ourselves that the price at which the imported goods have been sold to buyers (*including those cases where the goods were subjected to RSP/MRP based assessment at the time of import*) vide various invoices does not include the component of the said 4% Additional Duty of Customs levied under Section 3(5) of the Customs Tariff Act, 1975 which was paid at the time of import. As such, we certify that the claimant has not passed on the incidence of the 4% Additional Duty to the buyer or any other person and hence the requirement to rule out unjust enrichment to the importer/claimant is fulfilled in respect of all goods imported and sold as covered by the subject claim (*as detailed in the correlation sheet enclosed herewith*).

5. For coming to such conclusion that the burden of 4% Additional Duty has not been passed on by the importer to the buyer or any other person and that the requirement to rule out unjust enrichment has been fulfilled, we further give the following explanation / justification / grounds:

(i) The 4% Additional Duty being claimed as refund has been shown in the Books of Accounts / Balance Sheet / Trial Balance for the period _____ as ‘Receivables / Recoverables in cash /’ under the sub-heading “Loans & Advances /’ under the head, ‘Current Assets /’

(ii) The 4% Additional Duty claimed as refund has not been charged to ‘Expenses /’ in the Profit and Loss Account of the company and therefore the same is not forming part of the cost of the goods and hence the burden of 4% AD is not being passed on to the buyer or any other person.

(iii).....

Place:.....

Signature:.....

Date:.....

Name:.....

For M/s _____ (CA)

Membership No.....

** To be filled in with appropriate details and strike out wherever not applicable*

Enclosure 1: Co-relation Sheet with details of imports & 4%AD paid, Sales & VAT/CST Paid

Enclosure 2: Documentary evidence supporting the fact that the CA issuing the certificate is the Statutory Auditor / Chartered Accountant certifying the importer’s financial records under the Companies Act, 1956 / ST/VAT Act / Income Tax Act, 1961

Enclosure to Annexure II

Co-relation Sheet between Imports, Sales and VAT/CST paid thereon

Importer's Name:.....

Date of filing claim with customs: _____

DETAILS OF IMPORTS			DETAILS OF SALES & VAT/CST PAYMENT THEREON										
Sl. No	B/E No. & date	TR 6 Challan No. & date	Description of imported goods	Qty Imported	4% AD paid (Rs.)	Sales Invoice No. & Date	Name of buyer	Qty sold	State from which goods were sold	Applicable Rate of VAT / CST	VAT/CST paid (Rs.)	VAT/CST payment Reference No.	Refund claimed (Rs.)
1													
(i)													
			Sub-Total for each individual item of BE and total for each BE and Grand total for total nos. of Bills of entry	SUB-TOTAL	SUB-TOTAL			SUB-TOTAL					
(ii)													
				SUB-TOTAL	SUB-TOTAL			SUB-TOTAL					SUB-TOTAL
				TOTAL	TOTAL			TOTAL					TOTAL
2													
(i)													
(ii)				SUB-TOTAL									
				SUB-TOTAL									
				TOTAL	TOTAL			TOTAL					TOTAL
				GRAND TOTAL	G.TOTAL			G.TOTAL					G.TOTAL
													L

Annexure- III

Certificate from the Chartered Accountant for not submitting original ST/ VAT Challans and for submitting copies of ST/VAT Challans or copies of ST/VAT payment documents in different forms evidencing payment of ST/VAT

With regard to the imports made vide Bill/s of Entry No. _____ dated _____ and TR6 Challan/s No. _____ dated _____ (*List Enclosed*) wherein the 4% Additional Duty has been paid and the refund is sought by M/s _____ under Notification No. 102/2007 dated 14-09-2007, *as amended*, we certify as follows:

1. It is certified that we are the Statutory Auditors / Chartered Accountants who certify the annual financial accounts and the statement of accounts of M/s _____ under the Companies Act / ST/VAT Act / Income Tax Act. (*Board Resolution / Claimant Company's Appointment Letter / to that effect as proof enclosed herewith*)
2. To fulfill the requirement in terms of Para 2(e) (iii) of the Notification No. 102/2007- Customs dated 14.9.2007, we certify that the Sales Tax Authorities for M/s _____ accept payment of VAT/CST through cash or adjustment of input tax credit as effective discharge of VAT/CST payment on sale of goods.
3. To fulfill the requirement in terms of Para 2(e) (iii) of the Notification No. 102/2007- Customs dated 14.9.2007, we state that for the relevant months/period, we have verified the VAT/CST returns filed by the importer and certify that M/s _____ has effectively discharged the VAT/CST liability therein by payment of the same to the respective State Government/s on the sale of imported goods against which the refund of 4% AD is being claimed. The copies of VAT/CST returns & documents evidencing the payment of VAT/CST (*as effective discharge of VAT/CST payment on imported goods*), ***duly certified by us as true copies of their originals*** are enclosed herewith. / Details of returns & documents verified by us evidencing payment of VAT/CST for relevant states/periods are given in the ***following abstract***. (*Strike out wherever not applicable*)

ABSTRACT

State where VAT/CST paid	Return for the Month / Period	CST / VAT	VAT/CST Payment Mode (Challan/Cheque/DD/ e-payment/ Bank Statements/ Input Credit Adjustments)	VAT/CST Payment Reference No. & Date	Total VAT/CST paid in Rs.	Amount of VAT/CST paid on sale of goods pertaining to subject claim

Place:.....

Signature:

Date:.....

Name:.....

For M/s _____ (CA) Membership No.....

Enclosure: Certified copies (*by CA*) of returns & documents evidencing payment of VAT/CST (*Strike out if not applicable*)

Annexure-IV

Certificate from a Chartered Accountant who either certifies the importer's financial records under the Companies Act, 1956 / ST/VAT Act / Income Tax Act in cases where imported goods are sold through Consignment Agent/Stockist

With regard to the imports under Bill/s of Entry No. _____ dated _____ and TR6 Challan/s No. _____ dated _____ (*List enclosed*) wherein the 4% Additional Duty has been paid and the refund under Notification No. 102/2007 dated 14-09-2007 as amended, is sought by M/s _____,

1. It is certified that we are the Statutory Auditors / Chartered Accountants who certify the annual financial accounts and the statement of accounts of **M/s** _____ under the Companies Act / ST/VAT Act / Income Tax Act. (*Board Resolution / Claimant Company's Appointment Letter / to that effect as proof enclosed herewith*)

2. To fulfill the requirement of the Notification No. 102/2007-Customs dated 14.9.2007, we certify that

- (i) M/s _____ has been authorised as Consignment agent/Stockist to sell the imported goods in terms of the agreement entered into between the importer M/s _____ and consignment agent/stockist M/s _____; (*Agreement copy attested by us enclosed herewith*)
- (ii) that each of the sale invoices issued by the consignment agent/stockist indicates that the sale is made by him on behalf of the importer in the capacity of importer's consignment agent/stockist.
- (iii) appropriate VAT/CST has been paid by Consignment Agent/Stockist, M/s _____ on behalf of importer M/s _____ and that the importer, M/s _____ in turn, has paid/reimbursed the VAT/CST amount to his Consignment Agent/Stockist M/s _____
- (iv) VAT/CST payment made to concerned authorities is correlated with 4% AD paid on imported goods (*as per enclosed correlation sheet*)

Place:.....

Signature:.....

Date:.....

Name:.....

For M/s _____ **(CA)**

Membership No......

Enclosures: *As above*

Annexure – V

Self-declaration for not passing on the incidence of 4% AD to any other person

Refund on the Bill/s of Entry No. _____ dated _____ / List enclosed

We, M/s _____, the importers, declare and certify that the refund of 4% Additional duty (*levied under section 3(5) of the Customs Tariff Act, 1975*) is being claimed in terms of the Notification No. 102/2007 dated 14-09-2007 and is required to be considered as the conditions stipulated therein are fulfilled in respect of the **Bill/s of Entry No. _____ dated _____ / List enclosed**

(a) We are registered with VAT/CST authorities of the state of under **TIN No. _____**.

(b) For the purpose of fulfillment of requirement to rule out unjust enrichment in the subject case of refund of 4% AD, we declare and state as follows:

1. We have paid, at the time of import, applicable duties of customs including the 4% Additional Duty of Customs levied under section 3(5) of the Customs Tariff Act, 1975. The imported goods were subsequently sold by us to buyers vide various invoices and applicable VAT/CST was paid on such sales (*to the VAT/CST authorities of the State Government/s.*)

2. We declare that the price at which the imported goods have been sold to buyers vide various invoices does not include the component of the said 4% Additional Duty of Customs levied under Section 3(5) of the Customs Tariff Act, 1975 which was paid at the time of import. As such, we state and certify that we have not passed on the incidence of 4% Additional Duty of Customs levied under section 3(5) of the Customs Tariff Act, 1975 to the buyer or any other person.

Place:.....

Signature:.....

Date:.....

Name:.....

Designation:.....

For M/s _____