

Circular No.17/2014-Customs

F.No.605/75/2014-DBK
Government of India
Ministry of Finance, Department of Revenue
Central Board of Excise & Customs
Drawback Division

New Delhi, dated the 18th December, 2014

To
All Chief Commissioners under CBEC
All Directors General under CBEC / Chief Commissioner (AR), CESTAT
All Commissioners under CBEC.

Ma'am/Sir,

Subject: Authentication of supply invoice/ ARE-3 by the Central Excise Authorities for Claiming Deemed export benefits- reg.

Attention is drawn to Circular No. 15/2008-Cus dated 26.09.2008 in which guidelines on the above subject have been prescribed for recipient units registered with Central Excise or not so registered. In respect of units registered with Central Excise, the Superintendent of Central Excise in-charge of the unit has to make an endorsement on documents within 21 days from the date of supply or receipt of intimation, whichever is later.

2. It is reported to the Board that compliance with the above provision is difficult to assess when the said endorsement is not dated by the Superintendent. Moreover, difficulty was reported in obtaining document certified by Central Excise Authority w.r.t. recipient units registered with Central Excise but operating under the self- bonding/warehousing procedure prescribed in Circular No. 19/2007-Cus dated 03.05.2007.

3. The matter was examined in consultation with the DGFT. It has been decided by the Board to amend the guidelines by adding the following lines at the end of para 2(a) in Circular No. 15/2008-Cus "*Such endorsement shall bear the dated signature of the Superintendent of Central Excise. Further, where the recipient unit is operating under the procedure prescribed vide Circular no. 19/2007-Cus dated 03.05.2007, the Superintendent of Central Excise shall, as is specified in that Circular, provide an attested true photocopy of the original ARE-3.*"

4. This instruction may be brought to the notice of the trade/exporters by issuing suitable public notice. The officers may be suitably guided through a Standing Order. Difficulties faced, if any, in implementation may be brought to the notice of the Board.

Yours faithfully,

(Sanjay Kumar)
Under Secretary (DBK)
Tele: 23341480