

Circular No. 12/2015-Customs

F.No.401/57/2014- Cus III
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise and Customs)

New Delhi, the 9th April, 2015

To,
All Chief Commissioners of Customs/ Customs (Preventive)
All Chief Commissioners of Customs and Central Excise
All Commissioners of Customs/ Customs (Preventive)
All Commissioners of Customs and Central Excise
Sir / Madam

Subject: 4% SAD refund claim – regarding

I am directed to refer to the Board Circular No 6/2008-Customs dated 28.04.2008 which prescribes the manner of claim and sanction of 4% SAD refund in terms of notification No. 102/2007-Customs dated 14.09.2007. Further, in terms of Para 4.2 of Board Circular No 6/2008-Customs, dated 28.04.2008, it is provided that an importer can file only one refund claim in month in a Commissionerate. However, representations have been received in the Board that this stipulation is not feasible in the Commissionerate having Customs locations widely spread and in situations where imports are made by an importer from more than one Customs location in a Commissionerate. Accordingly, it is requested that the extant provisions be simplified.

2. The matter has been examined by the Board. As a trade facilitation measure, it is decided that importers may file refund claim of 4% SAD refund in terms of notification No. 102/2007-Customs dated 14.09.2007 at the Customs stations where imports are made. However, the number of such claims at a Customs station shall be limited to one in a particular month.
3. Board Circular No. 6/2008-Customs dated 28.04.2008 stands modified to the above extent.
4. Board desires that above guidelines may be brought to the notice of field formation working under their jurisdiction.
5. Difficulty faced if any, in implementation of this Circular may be brought to the notice of the Board at an early date.

Yours faithfully,

(Rajan Lachala)
OSD (Customs-III)