



F. No. 602/01/2008-DBK
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
New Delhi

Circular No. 15/2008-Cus.

Dated 26th September, 2008

**Sub : Authentication of supply invoice by the Central Excise Authorities
for Claiming Deemed Export Benefits-reg.**

Reference is invited to Para 3.b (1) of form ANF-4F of Handbook of Procedures (HBP) Vol. 1 (Appendices and Aayat Niryat Forms) which stipulates that the application for Deemed Exports benefits shall be accompanied with a copy of the invoice or a statement of the invoices duly signed by the unit receiving the material and their jurisdictional Central Excise Authorities certifying the item of supply, its quantity, value and date of such supply. Further it has been provided that, in no case the endorsement by Central Excise Authority shall exceed 21 days from the date of delivery of such supply.

2. I am directed to say that, the issue regarding authentication of supply invoices by the jurisdictional Central Excise Authorities has been examined by the Board in the light of the above Policy provisions, and the following guide lines are prescribed in this behalf,-

- (a) The recipient units which are registered with Central Excise shall intimate the fact of receipt of the goods on deemed export basis to the jurisdictional Superintendent of Central Excise and obtain a dated acknowledgement. The Superintendent of Central Excise shall physically verify the goods received, within 5 working days and if the details declared on the invoice match with the goods, the Superintendent of Central Excise shall endorse the invoice/ statement of the invoices immediately but not later than 21 days from the date of supply or receipt of intimation, whichever is later.
- (b) In case of recipient units, not registered with Central Excise, a certificate evidencing the receipt of goods may be issued by the Chartered Accountant/Chartered Engineer. Central Excise officers are not required to issue any certificate in such cases.

3. These instructions may be brought to the notice of the trade/exporters by issuing suitable Trade/Public Notices. Suitable standing orders/instructions may be issued for the guidance of the field officers. Difficulties faced, if any in the implementation of the Circular may please be brought to the notice of the Board at an early date.

Sd/-
(P. V. K. RAJASEKHAR)
OSD (Drawback)