



Government of India  
Ministry of Commerce & Industry  
Department of Commerce  
Directorate General of Foreign Trade  
New Delhi

Public Notice No. 10 (RE-2008)/2004-2009

Dated 29th April, 2008

In exercise of powers conferred under Paragraph 2.4 of the Foreign Trade Policy 2004-09, the Director General of Foreign Trade makes the following amendment in Handbook of Procedures Vol. I (updated as on 11th April, 2008) :

- (i) The following shall be added after para 8.5 of the Handbook of Procedure (Vol. I), 2004-09 updated on 11th April, 2008 and after para 2 (c) of *Appendix-14-I-I* of Handbook of Procedure (Vol. I) (*Appendices & Aayat Niryat Forms*) 2004-2009 updated as on 11th April, 2004-2009.

“The claim for interest may be filed before the concerned Regional Authority/Development Commissioner in *Aayat Niryat Form ANF - 8A*.”

- (ii) *Aayat Niryat Form ANF - 8A* shall be as given in Annexure to this Public Notice.

Sd/-

(R. S. GUJRAL)

Director General of Foreign Trade

(File No. Misc. 55/AM-06/DBK)

**Annexure**

**ANF – 8A**

**Application for payment of interest on delayed refund of Duty Drawback (DBK)/Terminal Excise Duty (TED) on deemed exports/Central Sales Tax (CST) on supplies to Export Oriented Units (EOU)**

<b>1. IEC Details :</b>
(i) IEC Number :
(ii) Date of Issue :
(iii) Issuing Authority :
<b>2. Applicants' Details :</b>
(i) Name :
(ii) Address (Registered Office in case of companies and Head Office in case of others) :
(iii) Telephone :

<b>3. Application Submission Details :</b>	
(i) Name of the concerned Regional Authority (RA)/ Development Commissioner (DC)	:
(ii) Date on which application for claim was filed	:
(iii) Amount of TED/DBK/CST claim sanctioned	:
(iv) File No. and date of the claim sanctioned	:
(v) Number and date of the cheque issued	:
<b>4. Details of main claim :</b>	
(i) Whether Duty Drawback	: Yes/No
(ii) Whether Terminal Excise Duty	: Yes/No
(iii) Whether Central Sales Tax	: Yes/No
(iv) File No. of the Regional Authority/ DC where main claim was filed and settled	:
(iv) Amount claimed as DBK/TED/CST	:
(v) Amount settled by Regional Authority/DC with Cheque No. and date	:
(vi) Date of approval of the claim as communicated to the applicant through standard letter by the Regional Authority/DC (attach a photo copy of the Approval Letter for ripe claims issued by Regional Authority/DC).	:
(vii) Amount of interest claimed @6% p.a. simple interest which should be calculated from the date of one month after the date of approval till the date of issuance of cheque in settlement of the claim (attach calculation sheet).	:

- Note :**
- (i) No interest is payable upto one month of its final approval by RA/DC.
  - (ii) If claim is not settled within one month of final approval of the claim due to any reasons, the RA/DC will calculate interest on approved claim up to the date of payment of the claim (date of cheque).

- Enclosures :**
- (i) Photo copy of approval letter for ripe claims.
  - (ii) Photocopy of forwarding letter of cheque along with photo copy of the cheque.
  - (iii) Calculation sheet for interest claimed.

### **Guidelines for Applicants**

**For payment of interest on delayed refund of duty drawback/terminal excise duty on deemed exports/CST on supplies to EOU.**

1. Application has to be filed for claiming interest if Terminal Excise Duty (TED)/Duty Drawback/Central Sales Tax (CST) due to a claimant is not paid within a period of one month from the date of final approval of claim by the Regional Authority (RA)/Development Commissioner (DC), Special Economic Zone (SEZ).

2. Application in duplicate to be filed within 90 days of the date of cheque issued towards settlement of the claim.
3. Application has to be filed in ANF - 8A.
4. Application has to be filed with the same RA/DC, which has sanctioned and released the TED/Drawback/CST.
5. Each individual page of the application has to be signed by the applicant.
6. Application must be accompanied by documents as per details given below :
  - (i) Photocopy of approval letter for ripe claims.
  - (ii) Photocopy of forwarding letter of cheque alongwith photocopy of the cheque.
  - (iii) Calculation sheet for interest claimed.
  - (iv) Any additional document relevant for claiming interest on delayed payment.

### **Declaration/Undertaking**

1. I/We hereby declare that the particulars and the statements made in this application are true and correct to the best of my/our knowledge and belief and nothing has been concealed or held there from. If found incorrect or false, it will render me/us liable for any penal action or other consequences as may be prescribed in law or otherwise warranted.
2. I/We undertake to abide by the provisions of FT(D&R) Act, the Rules and Orders framed there under, the FTP, HBP v1, HBP v2 and the ITC(HS) Classification of Export & Import Items.
3. I/We hereby certify that none of the Proprietor/Partner(s)/Director(s)/Karta/Trustee of the firm/company, as the case may be, is/are a Proprietor/Partner(s)/Director(s)/Karta/Trustee in any other firm/Company which has come to the adverse notice of DGFT.
4. I/We hereby certify that the Proprietor/Partner(s)/Director(s)/Karta/Trustee, as the case may be, of the firm/company is/are not associated as Proprietor/Partner(s)/Director(s)/Karta/Trustee in any other firm/company which is in the caution list of RBI.
5. I/We further declare and undertake that I/we shall immediately refund the amount of interest obtained by us if it is found to be in excess of our entitlement upon post-issue scrutiny by Government/Audit/concerned authority.
6. I/We fully understand that any information furnished in the application if found incorrect or false will render me/ us liable for any penal action or other consequences as my be prescribed in law or otherwise warranted.
7. I hereby certify that I am authorised to verify and sign this declaration as per paragraph 9.9 of Foreign Trade Policy.

Signature of the Applicant : Place :  
Name : Date :  
Designation :  
Official Address :  
Telephone :  
Residential Address :  
Email Address :

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