



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

Policy Circular No. 15 (RE-2005)/2004-2009

Dated 4th July, 2005

Reimbursement of education cess paid on excise duty/terminal excise duty in case of supplies made under deemed exports.

In terms of Para 8.3(b) & (c) of Foreign trade Policy 2004-09, supplies made under deemed export are eligible for deemed export drawback and refund of terminal excise duty subject to fulfillment of conditions mentioned against the relevant provisions.

Representations have been received suggesting re-imburement of education cess paid along with excise duty/terminal excise duty in respect of such supplies. The matter has been examined. It is accordingly clarified that in respect of supplies made with effect from 18.01.2005 education cess paid along with excise duty may also be reimbursed in the form of duty drawback & Terminal excise duty, as the case may be subject to fulfillment of all other requirements/provisions of deemed exports.

This issues with the approval of competent authority.

Sd/-

(P. K. SANTRA)

Dy. Director General of Foreign Trade
For Director General of Foreign Trade

(F. No. 01/92/180/92/AM'05-PC.II)