

Government of India  
Ministry of Commerce and Industry  
Department of Commerce  
Directorate General of Foreign Trade  
Udyog Bhawan, New Delhi

**Policy Circular No. 15 /2009-2014 (RE 2012)**

**Dated: 21<sup>st</sup> Feb, 2013**

To

All Regional Authorities (RAs);  
All Commissioners of Customs;  
Exporting Community

Subject:- Clarification regarding deemed export benefits for supply against ARO/Invalidation letter against Advance Authorisation – reg.

Policy Circular No.9/2009-14 dated 1.10.2009 had clarified that supply of goods against Advance Release Order (ARO) is eligible for refund of duty drawback only and not for Terminal Excise Duty (TED) and supplies against invalidation letter is eligible for Advance Authorisation and TED refund.

2. The matter has been further examined in this Directorate. Benefits available against ARO/invalidation letter in respect of Advance Authorisation are as under:

- A. For supply against ARO :
- (i) Refund of Duty drawback
  - (ii) Refund of TED
- B. For supply against invalidation letter against Advance Authorisation (AA) :
- (i) Ab-initio exemption from TED. (hence there would be no question of refund of TED).
  - (ii) AA/DFIA for intermediate supply.

3. This issues with the approval of DGFT.

Sd/-  
(Jaikant Singh)  
Jt. Director General of Foreign Trade  
Telephone No.: 23062968  
e-mail: [jaikant.s@nic.in](mailto:jaikant.s@nic.in)

(Issued from File No.01/94/180/451/AM12/PC-4)