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Government of India  
Ministry of Commerce and Industry  
Department of Commerce  
Udyog Bhawan

Notification No.28 (RE-2010) /2009-2014  
New Delhi, the 1<sup>st</sup> March, 2011

**Subject: Amendment in Para 8.5 of FTP**

S.O (E) In exercise of the powers conferred by Section 5 of the Foreign Trade (Development & Regulation) Act, 1992 read with paragraph 1.3 of the Foreign Trade Policy, 2009-2014, the Central Government hereby makes the following amendments in Foreign Trade Policy, 2009-2014 (RE 2010).

Amendment of paragraph 8.5 of FTP relating to Terminal Excise Duty (TED) and Duty Drawback

Existing Paragraph 8.5

“Supply of goods will be eligible for refund of terminal excise duty in terms of para 8.3 (c) of FTP, provided recipient of goods does not avail CENVAT credit/rebate on such goods. Similarly, supplies will be eligible for deemed export drawback in terms of para 8.3 (b) of FTP on Central Excise paid on inputs/components, provided CENVAT credit facility/rebate has not been availed by applicant. Such supplies will however be eligible for deemed export drawback on customs duty paid on inputs/components.”

Amended paragraph 8.5 {Additions have been shown in bold letters}

“Supply of goods will be eligible for refund of terminal excise duty in terms of Para 8.3(c) of FTP, provided recipient of goods does not avail CENVAT credit/rebate on such goods. **A declaration to this effect, in Annexure II of ANF 8, from recipient of goods, shall be submitted by applicant.** Similarly, supplies will be eligible for deemed export drawback in terms of para 8.3 (b) of FTP **of** Central Excise duty paid on inputs/componets, provided CENVAT **credit /rebate has not been availed of such duty paid by supplier of goods.** A declaration to this effect, in Annexure III of ANF 8,

from supplier of goods, shall be submitted by applicant. Such supplies shall however be eligible for deemed export drawback on customs duty paid on inputs/components.”

Effect of this amendment

These amendments clarify on the declarations required to be given for claiming TED and drawback refund. The phrase “supplier of good” has been inserted in place of “applicant” in respect of the Deemed Export Drawback claim.

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