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Government of India
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PUBLIC NOTICE No.35 (RE 2010)/ 2009-14

Dated: the 1st March 2011

Subject: Amendments in Para 8.3.1 of HBP, Vol. 1 and in Appendix ANF 8.

In exercise of powers conferred under paragraph 2.4 of the Foreign Trade Policy, 2009-14, the following amendments are being made in the Handbook of Procedures, Vol. 1, 2009-2014 (RE 2010):

2. Amendment in paragraph 8.3.1(i) of HBP, Vol. 1:

Existing paragraph

“An application in ANF 8 along with prescribed documents, shall be made by Registered office or Head office or a branch office or manufacturing unit of supplier to RA concerned. Where applicant is branch office or manufacturing unit of a supplier, it shall furnish self certified copy of valid RCMC. Recipient may also claim benefits on production of a suitable disclaimer from supplier in the format given in Annexure III of ANF 8 along with a self declaration in the format given in Annexure II of ANF 8 regarding non-availment of CENVAT credit in addition to prescribed documents.”

Amended paragraph (changes are indicated in bold letters)

“An application in ANF 8, along with prescribed documents, shall be made by Registered office or Head office or a branch office or manufacturing unit of supplier to RA concerned. Where applicant is branch office or manufacturing unit of a supplier, it shall furnish self certified copy of valid RCMC. **Recipient may also claim drawback benefits on production of a suitable declaration from supplier, in the format given in Annexure III of ANF 8. In case of TED refund, a declaration, in the format given in Annexure II of ANF 8, regarding non-availment of CENVAT credit, shall be given, by the recipient of goods, in addition to other prescribed documents.**”

Effect of this amendment

These amendments clarify on the declarations required to be given for claiming TED and deemed export drawback refund. The first two sentences of the existing paragraph have not been changed. The third sentence of the existing para has now been broken into two separate sentences (one dealing with drawback benefit and the other dealing with TED refund).

3. Amendment to the format of Annexure II to ANF 8:

[Format remains essentially the same except:

- i) Heading is changed from “Format of Self Declaration regarding non availment of CENVAT Credit” to “Declaration for claiming benefit of Terminal Excise Duty (TED)”.
- ii) Some more details like telephone, e-mail, Fax no. are being inserted.
- iii) This declaration is to be given on the letter head of the recipient of goods.]

Amended format

Declaration for claiming benefit of Terminal Excise Duty (TED)

It is certified that no CENVAT credit/rebate under the Central Excise Rules has been availed by us, nor will be availed in future, on supply of these items.

Signature (Authorized Signatory):

Full Name:

Designation:

Name of the company:

Telephone Number:

E-mail Address:

Fax No:

Note: To be given on the letter head of the recipient of goods.

Effect of this amendment

This amendment makes it clear that Annexure II declaration is regarding availment of TED and is required to be given by recipient of goods.

4. Amendment to the format of Annexure III to ANF 8

[In the amended format, following changes have been carried out:

- i) Heading has been changed from “Disclaimer Certificate for Deemed Export Benefits” to “Declaration for claiming Deemed Export Drawback”.
- ii) The phrase “that CENVAT facility has not been availed in respect of input/components used in aforesaid supplies” is inserted in place of “that CENVAT credit has not been availed in respect of supplied goods” in para 1 of Annexure III.
- iii) In Paragraph 3, the phrase “Required to be given in case benefits are claimed by recipient of goods” is being inserted.
- iv) In Paragraph 3, alternative declaration has been inserted which is required to be given in case benefits are claimed by DTA suppliers.
- v) Paragraph 4 has been inserted which requires supplier to give the complete address of the Jurisdictional Assistant/Deputy Commissioner of the Central Excise Division.
- vi) Some more details like telephone, fax and email are being inserted.
- vii) A note that this disclaimer certificate is to be given on the letter head of the firm and that declaration is required to be given in duplicate has been inserted.]

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- Amended format

Declaration for claiming Deemed Export Drawback

I, (Name & Designation)on behalf of M/s. (Name and address of the supplier) hereby certify that we have supplied the following goods to M/s..... (Name and address of the recipient):

S.No.	Inv. No. & date	Description of goods	Unit	Qty.	Value

1. We are the manufacturer exporters/suppliers and are registered/not registered with Central Excise and have not availed and will not avail CENVAT facility in respect of the input/components used in aforesaid supplies. We have also not availed and will not avail rebate on the inputs/components used in aforesaid supplies.

OR

We are the suppliers and our supporting manufacturer(s) is/are registered/not registered with Central Excise and have not availed and will not avail CENVAT facility in respect of the inputs/components used in aforesaid supplies.

2. We also certify that we have not been issued any Advance Authorization/Duty Free Import Authorization in respect of the aforesaid supplied goods and have not availed any benefit thereon.

3. We further state that we have not drawn nor will draw any benefit for deemed export and we have no objection if M/s..... (Name and address of the recipient) draws the deemed export benefits on the supplies mentioned above. (Required to be given in case benefits are claimed by recipient of goods).

OR

We have not given disclaimer certificate to M/s..... (Name and address of the recipient) and will not give disclaimer certificate, in future, in respect of these supplies for claiming deemed export benefits (Required to be given in case benefits are claimed by DTA suppliers).

4. The complete address of the Jurisdictional Assistant/Deputy Commissioner of the Central Excise Division is given as follows:

Yours faithfully,

Signature (Authorized Signatory)

Full Name

Designation

Name of the company

Telephone Number

E-mail

Address

Fax No.

Note: Declaration is to be given on letter head of the supplier. The Declaration furnished by the supplier to Office of the Development Commissioner/Office of the Joint Director General of Foreign Trade should be in duplicate with complete address of the Jurisdictional Assistant/Deputy Commissioner of the Central Excise Division. The Development Commissioner/Joint Director General of Foreign Trade would forward the second copy of this Declaration, duly stamped, to the addressed Assistant /Deputy Commissioner of the Central Excise Division.

Effect of this amendment

These amendments make it clear that Annexure III is required to be given for claiming drawback benefits.

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