

The Customs Refund Application (Form) Regulations, 1995.

UNION OF INDIA

India

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Rule

THE-CUSTOMS-REFUND-APPLICATION-FORM-REGULATIONS-1995 of 1995

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The Customs Refund Application (Form) Regulations, 1995. Published vide Cus. Notification No. 34/95 (N.T.), dated 26th May, 1995. Cus. Notification No. 34/95 (N.T.), dated 26th May, 1995 - In exercise of the powers conferred by sub-section (1) of Section 157, read with Clause (aa) of sub-section (2) of the said section of the Customs Act, 1962 (52 of 1962) hereinafter referred to as the Act, and in supersession of the Customs Application (Form), Regulations, 1991, except as respect things done or omitted to be done before such supersession, the Central Board of Excise and Customs hereby makes the following regulations, namely :-

1. Short title and commencement.

(1) These regulations may be called the Customs Refund Application (Form) Regulation, 1995. (2) They shall come into force with effect from the date of their publication in the Official Gazette.

2. Form and manner of filing application for refund.

(1) An application for refund shall be made in the prescribed Form appended to these regulations in duplicate to the Assistant Commissioner of Customs, having jurisdiction over the customs port, customs airport, land customs station or the warehouse where the duty of customs was paid. (2) The application shall be scrutinised for its completeness by the Proper Officer and if the application is found to be complete in all respects, the applicant shall be issued an acknowledgement by the proper officer in the prescribed Form appended to these regulations within ten working days of the receipt of the application. (3) Where on scrutiny, however, the application is found to be incomplete, the proper officer shall, within ten working days of its receipt, return the application to the applicant,

pointing out the deficiencies. The applicant may resubmit the application after making good the deficiencies, for scrutiny. Explanation. - For the purposes of payment of interest under Section 27A of the Act, the application shall be deemed to have been received on the date on which a complete application, as acknowledged by the proper officer, has been made. Form (See regulation 2) Application for Refund of Duty/Interest

Part A – To

The Assistant Commissioner of Customs,.....I/We wish to lodge this claim for refund of customs duty/interest which have been paid in excess by me/us as per details given below :

1. Import/Export document (Bill of Entry, Shipping Bill etc.)/

Purchase Invoice - Number and Date

2. Duty deposit reference (Cash No./ Deposit No.) and date

3. Description of goods

4. Name and address of

(a)Importer(b)Custom House Agent(c)Applicant

5. Refund Claim Under Section 27 (1) (a)/ Section 27 (1) (b) of the Act

6. [Ground of claim] [specify with details whether the claim is on account of reassessment of rates of duty/valuation, shortage/Short-landing, pilferage, appellate order, arithmetical/ clerical error, any other ground (specify)] :

7. Amount of refund claim.

8. Amount of Modvat credit availed from the additional duty of customs paid and now covered by the refund claim.

9. [Enclosures] [Please put a tick mark () against the document being enclosed] (in original) in support of refund claim :

(a)Latter of authorisation from the importer/buyer in case the applicant is an agent.(b)Triplicate copy of Bill of Entry/Post parcel wrapper/ Shipping Bill/Baggage Receipt or the Purchase Invoice.(c)Duty Challan/Other document as evidence of duty payment.(d)Signed working sheet for the amount of refund claimed.(e)Customs attested Invoice.(f)Customs attested packing

List.(g)Documents for establishing the applicant's eligibility to receive the refund amount in terms of the proviso to sub-Section (2) of Section 27 of the Act, including documents for the purposes of Section 28C and 28D of the Act.(h)Contract and Purchase order.(i)Modvat credit certificate from Central Excise authorities.(j)Order in original/in revision/in Appeal/any other order.(k)Short delivery certificate from custodian.(l)Short shipment certificate from supplier.(m)Survey report.(n)Insurance claim settlement certificate.(o)Catalogue/Technical Write-up/Literature.(p)Bills for Freight/Insurance/Other charger.(q)Certificate of origin.(r)Any other document considered necessary in support of the claim (specify).(s)Total Number of documents enclosed :

10. Any further details deemed necessary and relevant to the refund claim.

11. Whether any other refund claim filed.pending against the same Import/Export document (Bill of Entry, Shipping Bill etc.) : Yes/No.

12. Whether personal hearing required or not before the case is decided : Yes/No.

13. (a) Whether the duty has been paid under protest : Yes/No.

(b)If yes, Custom House protest registration No. :DeclarationI/We.....hereby declare that-(a)the contents of the refund claim as per form above are true and correct to the best of my/our information and behalf;(b)The amount and the ground for which this refund claim has been filled has not then previously claimed and paid; and that(c)the excess duty claimed as refund has not been passed on to any other person by the importer the buyer.Date.....Signature of the applicant

Part B – [See regulation 2 (2)]

AcknowledgementFor Custom House UseFILE NO.....Refund claim of Mr/Ms.....for Rs.....against Bill of Entry/Post Parcel/Baggage Form/Shipping Bill No..... Dated.....received in complete manner on.....admitted for examination vide Custom Refund Registration No.....dated.....for Assistant Commissioner of CustomsDate.....AcknowledgementTo be Issued to the ApplicantFILE NO.....Refund claim of Mr/Ms/.....for Rs..... against Bill of Entry/Post Parcel/Baggage Form/Shipping Bill No.....Dated..... received in complete manner on admitted for examination vide Custom Refund Registration No.....dated.....for Assistant Commissioner of CustomsDate.....

Part C – [See regulation 2 (3)]

Claim Scrutiny For Custom House Use FILE NO..... Refund claim of Mr/Ms/..... for
Rs..... against Bill of Entry/Post Parcel/Baggage Form/Shipping Bill
No..... Dated..... has been scrutinized and found deficient in the following manner for
purpose of examination under Section 27 of the Customs Act, 1962. Importer/Custom House
Agent/Applicant is requested to make good the deficiency and resubmit the claim at the earliest.

1.

2.

Proper Officer of Customs Date..... To be issued to the applicant FILE
NO..... Refund claim of Mr/Ms/..... for Rs..... against Bill of Entry/Post
Parcel/Baggage Form/Shipping Bill No..... Dated..... has been scrutinized and found
deficient in the following manner for purpose of examination under Section 27 of the Customs Act,
1962. Importer/Custom House Agent/Applicant is requested to make good the deficiency and
resubmit the claim at the earliest.

1.

2.

Proper Officer of Customs Date.....