

F.NO. 209/40/99  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs

New Delhi, the 1<sup>st</sup> May, 2000

**Subject: Excise rebate - proof of export - self - attested copy of SB acceptable**

It is directed to draw your attention to Para 9.3 and Para 10.1 of Board's Circular 81/91/94-CX dated 25<sup>th</sup> November, 1994 and 87/87/94-CX dated 26<sup>th</sup> December, 1994 respectively and to say that one of the requisite documents for acceptance of proof of export before sanctioning rebate or allowing credit in running bound account or discharging individual export bond is "attested copy / photocopy of the Shipping Bill ( export Promotion Copy )". The point of doubt is as to who will attest this copy of these Shipping Bill. In fact the practice is that the Customs authorities at the place of export are attesting these copies and this practice is causing difficulties to the exporters.

2. The matter has been examined. It has been decided by the Board that the requisite copy of the Shipping Bill be self-attested by the exporter or his authorised person clearly indicating the name of the person signing/attesting and his designation.
3. The field formation may suitably be informed.