

This notification specifies application form and conditions for claiming refund of Cenvat credit on inputs used in the goods cleared for Export.

1st March, 2002

Notification No. 11 / 2002-Central Excise (N. T.)

In exercise of the powers conferred by rule 5 of CENVAT Credit Rules, 2002 (hereinafter referred to as the said rules), the Central Government hereby directs that refund of CENVAT credit of specified duty allowed in respect of inputs used in or in relation to the manufacture of final products which are cleared for export under bond may be allowed subject to the safeguards, conditions and limitations, set out in the Appendix to this notification.

APPENDIX

1. The goods are exported in accordance with the procedure laid down in the Central Excise Rules, 2002.
2. The claims for such refund are submitted not more than once in any quarter in a calendar year.
Provided that where the average export clearances of dutiable goods in value terms is seventy per cent. or more of the total clearances of dutiable goods in the preceding three months, the claims for such refund may be made for each calendar month.
3. The manufacturer undertakes to refund to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, on demand being made, within six months of the date of payment, any refund erroneously paid to him.
4. The manufacturer submits an application in Form A annexed to this notification to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, in whose jurisdiction the factory from which the goods are exported is situated, along with the Bill of Lading or Shipping Bill or Export Application duly certified by any officer of customs to the effect that goods have in fact been exported.
5. The refund is allowed only in those circumstances where a manufacturer is not in a position to utilize the credit of the duty on inputs allowed under rule 3 of the said rules against goods exported during the quarter or month to which the claim relates.
6. The application in Form A along with the proof of due exportation and the relevant extracts of the records maintained under the said rules or the deemed credit register maintained in respect of textile fabrics, as the case may be, in original are lodged with the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, before the expiry of the period specified in section 11B of the Central Excise Act, 1944 (1 of 1944).
7. The refund of excise duty is allowed by the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be.

ANNEXURE

FORM 'A'

(See paragraph 4 of Appendix)

Application for refund of CENVAT credit under rule 5 of the CENVAT Credit Rules, 2002

(Refund relating to quarter or month -)

To

The Deputy / Assistant Commissioner of Central Excise,

Sir,

I/We have exported under-mentioned quantity and description of the goods to _____. A copy of the relevant Bill of Lading, Shipping Bill or Export Application is also attached. I/We am/are not in a position to utilize the CENVAT credit of duty paid on inputs allowed under rule 3 of the CENVAT Credit Rules, 2002, in respect of final products exported under bond during the quarter or month _____. I/We request that refund of this credit may be granted.

1. Particulars of the goods exported.

(i) Full description of the goods.

(ii) Full description of the inputs going into such exported products and credit availed of in respect of such inputs under rule 3.

1. Relevant extracts of the records maintained under the CENVAT Credit Rules, 2002 or the deemed credit register maintained in respect of textile fabrics, as the case may be, in respect of such input duty credit.
2. Number and date of Bill of Lading or Shipping Bill or Export application.

3. Amount of refund claimed.

I / We certify that the aforesaid particulars are correct and I / we am / are the rightful claimant(s) to the refund of excise duty due thereon which may be allowed in my/ our favour.

I/We undertake to refund, on demand being made, within six months of the date of payment any refund erroneously paid to me/ us.

I/We declare that no separate claim for rebate of duties in respect of excisable materials used in the manufacture of the goods covered by this application has been or will be made under the Customs and the Central Excise Duties Drawback Rules, 1971 or under claim for rebate under the Central Excise Rules, 2002.

I/We declare that we have not filed /will not file any other claim for refund under rule 5 for the same quarter or month to which this claim relates.

Signature and full address of the claimant (s)

Refund Order No.
Date _____

The claim of Shri /Messrs. _____ has been scrutinized with the relevant Bill of Lading or Shipping Bill or Export application and refund of Rs _____ (Rs. _____) is sanctioned.

Date _____

Deputy / Assistant Commissioner of Central Excise _____

Forwarded to-

1. The Chief Accounts Officer, Central Excise, for information and necessary action.
2. The Commissioner of Central Excise _____

Date _____

Deputy / Assistant Commissioner of Central Excise _____

Passed for payment of Rs _____ (Rs. _____). The amount is adjustable under Head "038-Union Excise Duties-Deduct Refunds".

Date _____

Chief Accounts Officer

Cheque No. _____ dated _____ issued in favour of Shri/Messrs _____ for Rs _____ (Rs. _____).

Date _____

Chief Accounts

Received Cheque No. _____ dated _____ for Rs. _____ (Rs. _____).

Dated _____

Signature of claimant.

T. R. Rustagi
Joint Secretary to the Government of India

F. No. 334/1/2002-TRU