



**GOVERNMENT OF INDIA**  
**MINISTRY OF FINANCE : DEPARTMENT OF REVENUE**  
**OFFICE OF THE COMMISSIONER OF CUSTOMS**  
**CUSTOM HOUSE : NEW HARBOUR ESTATE : TUTICORIN**  
**Phone : 0461 – 2352964, 2354272 Fax : 0461 – 2352019**

**Public Notice No: 6 / 2008**

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The following Circular issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs is enclosed herewith for guidance of the Officers / Importers / Exporters / Clearing Agents and Trading Public.

Sl. No	Circular No. & Date	Subject
1	CBEC Circular 6/2008- Customs dated 28-04-2008 (F. No. 401/104/2007- Cus.III)	<b>Procedure to be adopted for refund of 4% Additional Duty of Customs in pursuance of Notification No.102/2007-Customs dated 14.9.2007.</b>

(Issued from file C.No.VIII/48/11/08 - Cus. Pol)

*S. Gabriel Pandian*  
*6/5/2008*

Dated: -05-2008  
Custom House, Tuticorin

**(S.GABRIEL PANDIAN)**  
**ASSISTANT COMMISSIONER**

To  
As per Mailing List I & II

Copy submitted to :  
The Chief Commissioner of Customs (Preventive), Chennai.

**F. No. 401/104/2007-Cus.III**  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs

North Block, New Delhi.  
28<sup>th</sup> April, 2008.

To

All Chief Commissioners of Customs / Customs (Prev.).  
All Chief Commissioners of Customs & Central Excise.  
All Commissioners of Customs / Customs (Prev.).  
All Commissioners of Customs & Central Excise.  
Principal Chief Controller of Accounts (C&CE).  
The Chief Departmental Representative, CESTAT.  
All Directorates under CBEC.

**Subject: Procedure to be adopted for refund of 4% Additional Duty of  
Customs in pursuance of Notification No.102/2007-Customs  
dated 14.9.2007 – regarding.**

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Sir / Madam,

I am directed to state that various representations from importers, exporters, trade and industry associations and references from some of the Customs field formations have been received in the Board seeking clarification regarding refund of 4% Additional Duty of Customs leviable under sub-section (5) of Section 3 of the Customs Tariff Act, 1975 in pursuance of Notification No.102/2007-Customs dated 14.9.2007.

2. The Board has examined this matter in consultation with the Customs field formations. The following procedure may be adopted by the field formations in order to settle expeditiously the refund claims arising out of the exemption provided vide Notification No.102/2007-Customs dated 14.9.2007.

3. **Manner of refund and its receipt:**

Your attention is invited to the instructions communicated vide F.No.354/129/2007-TRU dated 14.9.2007 at the time of issue of the Notification No.102/2007-Customs dated 14.9.2007. It is reiterated that the scheme of refund of 4% Additional Duty of Customs has been notified through an exemption notification, and hence, the conditions as prescribed only in the said notification will apply. All refund applications under the aforesaid notification shall be received by the concerned field formations in their Centralized Refund Section, and the applicants would be given proper acknowledgement. The status of these refund claims shall also be displayed in the online database of customs duty refunds maintained by the respective Commissionerates.

