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## Circular No. 01/2012-Custom

North Block, Room No. 253-A,  
New Delhi, the 5<sup>th</sup> January 2012

F.No.401/46/2008-Cus.III

Government of India

Ministry of Finance

Department of Revenue

Central Board of Excise and Customs

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.

**Subject: Refund of 4% Additional Duty of Customs (4% CVD) in terms of Notification No. 102/2007-Customs dated 14.09.2001-regarding.**

Sir / Madam,

Your kind attention is invited to the Circular No. 18/2010-Customs dated 8<sup>th</sup> July, 2010), vide which Board has simplified procedure for sanction of refund of 4% SAD in case of ACP importers. Vide Para 4.1 (d) of the Circular No.18/2010-Customs, dated 08.07.2010 it was provided that the amount of 4% CVD refund shall be sanctioned in full, on preliminary scrutiny of the documents and certificate of statutory auditor/Chartered Accountant, for correlating the payment of ST/VAT on the imported goods with the invoices of sale and also to the effect that the burden of 4% CVD has not been passed on by the importer to the buyer. However, as Para 6 of the said Circular only Chartered Accountant can issue a certificate that incidence of burden of 4% CVD has not been passed on by the importer to the buyer.

2. Representations have been received in the Board for amending Para 6 of the said Circular to make it in consonance to Para 4.1 (d) ibid to enable Cost Accountants to issue the Certificates as statutory auditors for the purpose of refund of 4% CVD.

3. The matter has been examined in the Board. Board noted that the Circular No.18/2010-Customs dated 08.07.2010 disentitles Cost Accountants in regard to issue of requisite certificate though they may be statutory auditors of the importer. Board also observed that several States currently recognize Cost Accountants for purpose of VAT audit and it would be a hardship to trade already using statutory auditors/Cost Accountants to get required certificate for amount of 4% refund from Chartered Accountants. Therefore, as a measure to facilitate the trade Board has approved the amendment of the Circular No.18/2010 Customs dated 08.07.2010 so as to authorize Statutory Auditors/ Cost Accountants/

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Chartered Accountants to issue a certificate, certifying that burden of 4% CVD has not been passed on by the importers to any other person.

4. Accordingly, para 4.1(d) and Para 6 of Board Circular No.18/2011- Customs, dated 08.07.2010, stands modified to above extent.

5. Suitable Public Notices or standing orders may be issued to guide the trade / industry and officers.

(Vikas)  
Under Secretary (Customs-III/VI)



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