

F.No. 04/04/2009:PLY:CSEZ
Office Of the Development Commissioner
Cochin Special Economic Zone (CSEZ)
Kakkanad, Cochin 682 037.

Dated the 13th May 2009.

Circular No. 1 /2009

Subject: Reimbursement of Duty (RoD) on the supplies from Domestic
Tariff Area (DTA) to SEZ Developers – under Rule 30(8) of
SEZ Rules, 2006 – Procedure of application – reg.

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Supplies from DTA to an SEZ developer are now eligible for reimbursement of duty (RoD) in lieu of drawback/DEPB even if payment is made in Indian Rupees, vide Notification No. GSR 72(E) dated 03.02.2009.

- 2 The procedure given hereunder shall be applicable for reimbursement of duty (RoD) in lieu of drawback/DEPB under Rule 30(8) of SEZ Rules 2006 only:
- (i) The SEZ developer, by default, will be entitled to reimbursement of duty paid on goods supplied to them even if the payment is made in Indian Rupees. Notwithstanding the above, the DTA supplier shall, on production of a disclaimer from the SEZ developer, be eligible for obtaining the reimbursement of duty (RoD).
 - (ii) Reimbursement of duty is admissible on the basis of all industry rate drawback to the SEZ developer. If all industry rate is not available, reimbursement on the basis of actual duty paid (subject to production of original duty paid documents) is admissible to the developer.
 - (iii) An application in Form 1 (Annexure A) along with the prescribed documents in duplicate shall be made by the SEZ developer to the Development Commissioner.
 - (iv) Application should be filed on a monthly/quarterly basis, as per option of the claimant, within a period of 12 months from the date of payment made. In case where payment is made in advance, last date of submission of application may be correlated with the date of supply, instead of date of payment. Full reimbursement would be allowed only after 100% supplies have been received and proof of payment to the full extent produced.
 - (v) Application in Form 1 (Annexure-A) must be accompanied by the following documents in original along with a self-attested copy thereof :
 - a) Assessed Triplicate copy of Bill of Export
 - b) Original Invoice of the DTA supplier issued under Rule-11 of CEx. Rules 2002.
 - c) Original ARE-1, if applicable.
 - d) Bank certificate in Form-2 (Annexure-B) from respective bank of the Developer/co-Developer/Contractor/Unit with respect to payment against supplies.
 - e) Disclaimer certificate from the DTA supplier on letterhead that the supplier has not claimed any CENVAT credit on Raw material/inputs used.
 - f) Disclaimer certificate from SEZ developer certifying that he has not made or will not be making any application for claiming the reimbursement of duty (ROD)/Drawback/DEPB in future against this period/quarter (if the claim is preferred by the DTA supplier).

- (vi) No supplementary claim shall be entertained in any case.
 - (vii) Wherever any application is received after the expiry of the last date for submission of such application, the same may be considered after imposing a late cut in the following manner. Applications received beyond this date will not be entertained:
 - 1 Application received within six months after the expiry of the last date. 2%
 - 2 Application received after the above period but within another six months. 5%
 - (viii) Submission of the application complete in all respects at the counter of the Office of the Development Commissioner, verification by the concerned Asstt. Development Commissioner and acknowledgement in prescribed form shall be mandatory.
 - (ix) Complete application, received at the counter, shall be processed and sanctioned within 30 days, with provision to post verification of bank certificates and duty paying documents with the respective banks/Commissionerates. Random selection of claims shall be done by Development Commissioner personally every six months.
 - (x) The Reimbursement of Duty (RoD) is admissible retrospectively i.e. with effect from 10.2.2006. However, in respect of goods received in the SEZ prior to the notification dated 03.02.2009, claim shall be filed within 6 months from the date of notification i.e. on or before 02.08.2009.
- 3 In case some glaring error or irregularity is detected against any Developer in claiming reimbursement of duty, the same shall be construed as breach of the SEZ Act, 2005 and SEZ Rules, 2006 with consequential action besides recovery of the amount paid.
- 4 The above procedure shall apply to all non-IT SEZ developers coming under the jurisdiction of this office.

Sd/-
(C.J. Mathew)
Development Commissioner

To
All the SEZ Developers (Non-IT) in Kerala and Karnataka

Copy to :

Dy. Commissioner of Customs, CSEZ, Cochin
Sr. Accounts Officer, CSEZ/ADC(EM)/ADC(EA), ADCs of Non-IT SEZs

Annexure-A

FORM – 1

FORM OF APPLICATION FOR REIMBURSEMENT OF REIMBURSEMENT OF DUTY (RoD) IN LIEU OF DBK/DEPB UNDER RUL 30(8) OF SEZ RULES 2006

- 1. NAME OF THE CLAIMANT & ADDRESS :
- 2. LOAN NO. & DATE

3. AMOUNT OF DRAWBACK CLAIM :

| Sl. No. | Invoice No. & Date | Invoice amount | Name of supplier | Excise Regn. No. / VAT No. | Description of goods | Drawback rates with Schedule No | Amount of drawback | Cheque /DD No. and date |
|---------|--------------------|----------------|------------------|----------------------------|----------------------|---------------------------------|--------------------|-------------------------|
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| | | | | | | | | |

| Sl. No. | Invoice No. & Date | Invoice amount | Name of supplier | Excise Regn. No. / VAT No. | Description of goods | Drawback rates with Schedule No | Amount of drawback | Cheque /DD No. and date |
|---------|--------------------|----------------|------------------|----------------------------|----------------------|---------------------------------|--------------------|-------------------------|
| | | | | | | | | |
| | | | | | | | | |
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4. PERIOD OF DRAWBACK CLAIM :

5. WHETHER CLAIMED AS PER ALL INDUSTRY RATES :

(IN CASE ON ACTUAL BASIS, DETAILS OF CLAIM SHOULD BE ENCLOSED)

6. LIST OF DOCUMENTS ENCLOSED :

UNDERTAKING AND DECLARATION

I/We hereby solemnly undertake/declare that the particulars stated above are true and correct to the best of my/our knowledge and belief.

I/We hereby declare that item on which drawback is claimed is not in the list of SCOMET items in the Foreign Trade Policy.

I/We further declare that goods supplied on which drawback is claimed, the supplier has claimed the Cenvat credit/not claimed the Cenvat Credit.

No other application for claiming Drawback has been made or will be made in future against the period/quarter.

Any information, if found to be incorrect, wrong or misleading will render us liable to rejection of our claim without prejudice to any other action that may be taken against us in this behalf.

If as a result of scrutiny any excess payment is found to have been made to me/us, the same may be adjusted any of the subsequent claims to be made by my/our firm or in the even no claim is preferred, the amount overpaid will be refunded by me/us to the extent of the excess amount paid along with interest within 30 days of receipt of the Demand from the Office of the Development Commissioner in single installment failing which action under FT(D&R) Act shall be initiated to recover the said amount as arrears of Land Revenue.

Signature :
Name in block letters :
Designation :
Name of the applicant firm :

Annexure-B

FORM – 2

**BANK CERTIFICATE OF PAYMENTS TO DOMESTIC SUPPLIERS
(TO BE ISSUED BY THE BUYER'S BANK)**

To

The Development Commissioner,
Cochin Special Economic Zone,
Kakkanad, Cochin 682 037..

We (Name and address of the Developer/Co-
Developer/Contractor/Unit) hereby declare that we have made the payment through banking channel
in respect of suppliers availed as per details below :

| Invoice No. & date | Name of supplier | Description of goods | Amount of invoice | Amount of duty | Total amount | Date of payment Cheque No. & Date | Amount |
|-----------------------|---------------------|-------------------------|----------------------|-------------------|-----------------|---|--------|
|-----------------------|---------------------|-------------------------|----------------------|-------------------|-----------------|---|--------|

We hereby declare that the aforesaid particulars are correct.

Signature of Authorised signatory
Name & Designation of the signatory
Name & Address of the Developer/Co-
Developer/Unit/Contractor

BANK'S CERTIFICATE

This is to certify that we have made the payment as per details mentioned in column 7 above.

Signature of the Banker
Full address of the banker
Branch and City
Official stamp
Banker's Code No.