

11B(3)	Section 11B(2) to have overriding effect over any judgment or rule
<i>Explanation B</i> to section 11B	Relevant date for purpose calculation of period of one year for filing refund claim is as under: (a) In case of exports (a) when the ships or aircraft leaves India (b) if the goods are exported by land, the date on which the goods leave Indian frontier (c) if export is by post, date of despatch of goods by post office to a place outside India. (b) If Compound levy scheme is applicable, if assessee pays the full duty and if rate is subsequently reduced by Government, then date on which notification regarding reduction of rate is published. (c) In case of refund claim filed by purchaser, date of purchase of the goods (d) If duty is exempted by a special order under section 5A(2), the date of issue of such order (e) If duty was paid on provisional basis, the date of adjustment of duty after final assessment of duty. (f) Where duty becomes refundable as a consequence of judgment, decree, order or direction of appellate authority, CESTAT or any Court, date of such judgment, decree, order or direction (This clause inserted by Finance Act, 2007 w.e.f. 11-5-2007) (g) In other cases, date of payment of duty