

Refund under Customs

	Refund of Excise Duty	Refund of Customs Duty
Refund of Duty	Sec 11-B of CEA, 1944 Time limit: "1 Year from Relevant date" Exceptions to Doctrine of Unjust Enrich: 6 Exceptions (a) Rebate on export of goods (b) Refund of Cenvat Credit; (c) Unspent balance of PLA; (d) ED paid and borne by manufacturer; (e) ED paid and borne by buyer (f) ED paid and borne by notified persons	Sec 27 of Customs Act, 1962 Time limit: 2 time limits (a) In the case of any import made - by any Individual for his personal use or - by Government or - by any Educational, Research or charitable institution or hospital, -- 1 year from relevant date; (b) Other Cases: - 6 months from relevant date Exceptions to Doctrine of Unjust Enrich: 6 Exceptions (a) Duty Drawback on export of goods; ----- ----- (b) CD paid and borne by importer/exporter; (c) CD paid and borne by buyer (d) CD paid and borne by notified persons (e) CD paid on imports made by an individual for his personal use (in such case he must have not passed on burden of such duty); (f) Refund of Export duty on re-import of goods (in situation covered in section 26);
Interest on delayed refund	Sec 11-BB	= Sec 27-A.
ED/ST to be shown separately on invoice	Sec 12-A	= Sec 28-C
Presumption that duty burden passed on	Sec 12-B	= Sec 28-D

Refund under Service Tax

	Refund of Excise Duty	Refund of Service Tax
	Sec 11-B of CEA, 1944	Sec 83 of FA, 1994
Refund of ED	Sec 11-B	Sec 83 makes provision of Sec 11-B to be applicable to ST mutatis mutandis.
Interest on delayed refund	Sec 11-BB	Sec 83 makes provision of Sec 11-BB to be applicable to ST mutatis mutandis.
ED/ST to be shown separately on invoice	Sec 12-A	Sec 83 makes provision of Sec 12-A to be applicable to ST mutatis mutandis.
Presumption that duty burden passed on	Sec 12-B	Sec 83 makes provision of Sec 12-B to be applicable to ST mutatis mutandis.