

EXPORT PROCEDURES

Question 1

Briefly explain the documents required for filing claim of rebate of duty on export of goods under rule 18 of the Central Excise Rules, 2002. (5 Marks) (Nov 2010)

Answer

The following documents are required for filing claim of rebate:-

- (i) A request on the letterhead of the exporter containing claim of rebate, A.R.E.1 numbers and dates, corresponding invoice numbers and dates on each A.R.E.1 and its calculations.
- (ii) Invoice issued under rule 11.
- (iii) Self attested copy of shipping bill
- (iv) Self attested copy of Bill of Lading
- (v) Disclaimer Certificate (in case where the claimant is not the exporter).
- (vi) Original copy of the A.R.E.1

After satisfying himself that goods were actually exported based on original and duplicate copies of A.R.E.1 duly certified by Customs and that goods are of duty paid character as certified in the triplicate copy of A.R.E.1 received from the jurisdictional Superintendent of Central Excise, rebate sanctioning authority would sanction the rebate in part or full.

Question 2

Under what circumstances is the rebate of excise duty paid on goods exported to Nepal granted to the Government of Nepal? (2 Marks) (Nov 2008)

Answer

Rebate of excise duty paid on goods exported to Nepal is granted to the Government of Nepal if the following conditions are fulfilled:

- (a) rebate does not, in each case, exceed the aggregate of the duty of Customs and

additional duty of Customs levied by His Majesty's Government of Nepal on such goods when they are imported into Nepal from any country other than India;

- (b) the excisable goods are exported after payment of duty, directly from a factory or warehouse except as otherwise permitted by the Central Board of Excise and Customs by a general or special order;
- (c) the excisable goods are **exported within six months** from the date on which they were cleared for export from the factory of manufacture or warehouse or within such extended period as the Commissioner of Central Excise may in any particular case allow;
- (d) when the goods are **exported by land**, the export takes place through any of the prescribed land customs stations or such other check-post as may be specified by the Central Board of Excise and Customs.