

**No. H..7/1/2007-SEZ**  
Government of India  
Ministry of Commerce and Industry  
Department of Commerce, (SEZ Division)

Udyog Bhawan, New Delhi  
Dated 18<sup>th</sup> February, 2009

To

All the Development Commissioners  
All the Development Commissioners of IT/ITES SEZ

**Subject:- Procedure for Reimbursement of Duty (RoD) in lieu of drawback for supply of goods to SEZ Developers against Indian Rupees-reg.**

Sir/Madam,

The undersigned is directed to say that the Empowered Group of Ministers (EGoM) on SEZ in its meeting held on 7<sup>th</sup> August 2008 agreed to the request received from the various quarters for Reimbursement of Duty (RoD) for supply of goods to SEZ Developers against Indian Rupees. Accordingly Rule 30(8) of SEZ rules has been amended vide GSR 72(E) dated 3rd February 2009.

2. As envisaged in the aforesaid Rules, the following procedure shall be followed for Reimbursement of Duty (RoD) in lieu of drawback against supply of goods to SEZ Developers:-
  - (i) The Developer shall file a duty reimbursement claim in prescribed format (Form '1') with the Development Commissioner within a period of twelve months from date of payment on a monthly or quarterly basis at the option of claimant.
  - (ii) On application received within six month after the expiry of last date, 2% cut shall be imposed. In case application is received after this period but within another six months, 5% cut shall be imposed.
  - (iii) The developer shall enclose the following documents in original along with the self attested copies:
    - (a) Assessed triplicate copy of bill of export;
    - (b) Original invoice of the supplier issued under Rule 11 of Central Excise Rules 2002;
    - (c) Original ARE-1, if applicable;



- (d) Proof of payment in (Form '2')
- (e) Disclaimer Certificate from DTA supplier on letter head that no CENVAT on raw material has been availed.
3. Reimbursement of Duty (RoD) shall be given on the basis of All Industry Rate of drawback. In case All Industry Rate of drawback is not available for the product on which reimbursement is sought, the developer can claim the reimbursement on the basis of actual duty paid subject to submission of original duty paid documents.
  4. Application shall be submitted at the Counter and on receipt of application, complete in all respects, the Development Commissioner shall process the reimbursement claim and if satisfied that the claim is in order, shall sanction the claim within 30 days of such claim being filed.
  5. After processing of reimbursement claim, original documents evidencing payment shall be defaced with the remark 'Duty Paid/Rejected'. 5% of Bank Certificates and Duty paying documents shall be sent for verification to the respective Banks/Commissionerates post sanction. Random selection of claims shall be done by Development Commissioner personally every 6 months.
  6. The Reimbursement of Duty (RoD) can also be claimed by DTA supplier based on the disclaimer certificate issued by SEZ developer.
  7. Such Reimbursement of Duty (RoD) shall be admissible w.e.f. 10.2.06. In respect of goods received in the SEZ prior to this Notification, duty claim shall be filed within 6 months from the date of this Notification.

Yours faithfully,

**(R.K. Pandey)**

Under Secretary to the Govt of India  
Tel.No.2306 2496

Copy to:

1. Department of Revenue.
2. EPC for EOU/SEZ units.
3. SEZ website.

Copy to:-Shri J.K. Batra, Member(Customs & EP),  
Department of Revenue, CBEC, North Block, New Delhi



**FORMAT FOR DRAWBACK CLAIM  
UNDER RULE 30(8) OF SEZ RULES, 2006**

1. Name of The Claimant & Address
2. Loa No. & Date
3. Amount of Drawback Claim

S. No.	Invoice No. & date	Invoice amount	Name of Supplier	Excise Reg. No./VAT No.	Description of goods	Drawback Rates with Schedule No.	Amount of drawback	Cheque/DD No. and date
1	2	3	4	5	6	7	8	9

4. Period of Drawback Claim
5. Whether Claimed as per All Industry Rates  
(In Case on Actual Basis, Details Chart of Claim Should be Enclosed)
6. List of Documetns 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 given 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 this 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 against any of the subsequent claims to be made by my/our firm or in the event no claim is preferred, the amount overpaid will be refunded by me/us to the extent of excess amount paid along with interest within 30 days of receipt of the Demand from the Office of the Development Commissioner in single instalment 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:



**BANK CERTIFICATE OF PAYMENTS TO DOMESTIC SUPPLIERS  
TO BE ISSUED BY THE RESPECTIVE BANK**

To

\_\_\_\_\_

\_\_\_\_\_ (Name and address of Development Commissioners of SEZ concerned).

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 Supplier of	Description of goods	Amount of Invoice	Amount of duty	Total Amount	Date of Payment	
						Cheque No./Date	Amount
1	2	3	4	5	6	7	

We hereby declare that the aforesaid particulars are correct.

Signature of Authorized Signatory  
Name & Designation of the Signatory  
Name & Address of the Developer/  
Co-Developer/Unit/Contractor

**Bank 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. :

