

List of Documents to be filed with Refund claim for Central Excise, Customs and Service Tax Refund/ Rebate Claims*

Central Excise

Sl.Nos.	Types of Refund/ Rebate application	Section /Rule/ Notification under which filed	List of documents required to be filed with refund claim.
1	Refund of Central Excise duty (Excess payment of duty).	Section 11 B of CEA,1944 .	<ol style="list-style-type: none"> 1. Application in prescribed Form –R. 2. Copy of TR-6/ GAR-7/PLA/ copy of return evidencing payment of duty. 3. Copy of invoices (in original) 4. Documents evidencing that duty has not been passed on to the buyer. 5. Any other document in support of the refund claim.
2	Refund of Pre-deposits	Deposit made under Section 35 F of CEA 1944.	<ol style="list-style-type: none"> 1. Application in plain form 2. Copy of order of Appellate authority consequent to which the deposit made becomes returnable. 3. Copy of Challan evidencing payment of pre deposit (in original). 4. Any other document in support of the refund claim.
3	Rebate of duty paid on goods exported.	Rule 18 of CER 2002 and Notification No.19/2004 CE (NT) dated 6.9.2004.	<ol style="list-style-type: none"> 1. A request on the letterhead of the exporter containing claim of rebate, ARE-1 numbers and dates, corresponding invoice numbers and dates, amount of rebate on each ARE-1 and its calculations. 2. Original copy of ARE-1. 3. Invoice issued under Rule 11 of CER, 2002 4. Self attested copy of Shipping Bill (EP copy) and Bill of lading/ Airway Bill. 5. Proof of duty payment. 6. Disclaimer certificate. (in case claimant is other than exporter) 5. Any other document in support of the refund claim.
4.	Rebate of duty on inputs used in the manufacture of goods exported.	Rule 18 of CER 2002 and Notification No.21/2004 CE (NT) dated 6.9.2004.	<ol style="list-style-type: none"> 1. A request on the letterhead of the exporter containing claim of rebate, ARE-2 numbers and dates, corresponding invoice numbers and dates, amount of rebate on each ARE-2 and its calculations. 2. Original copy of ARE-2. 3. Self attested copy of Shipping Bill (EP copy) and Bill of Lading/ Airway Bill.. 4. Duplicate copy of Central Excise input Invoice under which Central Excise duty was paid/ accounted as payable for goods used in the export product.

			<ol style="list-style-type: none"> 5. Details of sanction given by AC/DC for input-output ratio. Calculation/ details of use of material in the export goods. 6. Any other document in support of the refund claim.
5.	Rebate on exports of Pan Masala and Gutkha.	Rule 18 of the Central Excise Rules, 2002 read with rule 14 of the Pan Masala Packing Machines (Capacity Determination And Collection of Duty) Rules, 2008 and Notification No.32/2008- CE (NT) dated 28.8.2008.	<ol style="list-style-type: none"> 1. A request on the letterhead of the exporter containing claim of rebate, ARE-1 numbers and dates, corresponding invoice numbers and dates, amount of rebate on each ARE-1 and its calculations. 2. Original copy of ARE-1. 3. Invoice issued under Rule 11 of CER, 2002 4. Self attested copy of Shipping Bill (EP copy) and Bill of lading/ Airway Bill. 5. Proof of payment of duty. 6. Any other document in support of the refund claim.
6.	Refund of accumulated CENVAT credit for export under bond.	Rule 5 of CENVAT credit rules read with Notification No. 5/2006 CEX (NT) dated 14.3.2006.	<ol style="list-style-type: none"> 1. Refund Application in Form as prescribed under Notification. 2. Relevant extracts of the records maintained under CENVAT Credit Rules in respect of input duty credit taken 3. Statement/ Documents to show use of inputs/ input services in the exported goods. 4. Original copy of ARE-1. 5. Invoice issued under Rule 11 of CER, 2002 6. Self attested copy of Shipping Bill (EP copy) and Bill of lading/ Airway Bill. 7. Disclaimer certificate. (in case claimant is other than exporter) 8. Any other document in support of the refund claim.

CUSTOMS

Sl.No.	Type of refund claim	Section / notification under which filed	Illustrative list of documents to be filed by applicant along with Application for refund claim in prescribed form (Customs Series Form No.102 as given in Part 5 of Customs Manual)
1	Refund of duty / interest	Section 27 of the Customs Act, 1962.	<ol style="list-style-type: none"> 1. Triplicate copy of the Bill of Entry / Post parcel wrapper / shipping bill / baggage receipt / purchase invoice (as the case may be). 2. Letter from the importer / buyer / exporter (in case the applicant is an agent) 3. Duty Challan / other document as evidence of duty payment. 4. Signed working sheet for the amount of refund claimed. 5. Customs attested invoice and packing list. 6. Bill of Lading / Airway Bill. 7. Documents for establishing the applicant's eligibility to receive the refund amount in terms of the proviso to sub-section (2) of Section 27 of the Act (for e.g. CA certificate), including documents for the purposes of section 28C and 28D of the Act. (wherever applicable). 8. Contract and Purchase Order. 9. Order-in-Original / in revision / in appeal / any other order. (wherever applicable). 10. Short delivery certificate from custodian. 11. Short shipment certificate from supplier. 12. Survey report. (wherever applicable).

Sl.No.	Type of refund claim	Section / notification under which filed	Illustrative list of documents to be filed by applicant along with Application for refund claim in prescribed form (Customs Series Form No.102 as given in Part 5 of Customs Manual)
			13. Insurance claim settlement certificate. (wherever applicable). 14. Catalogue / technical write up / literature. (wherever applicable). 15. Bills for freight / insurance/other charges. (wherever applicable). 16. Certificate of Origin. (wherever applicable). 17. Inventory list (for e.g. in case of refund of duty on bunkers on reversion of a vessel to foreign-run). 18. Modvat / Cenvat credit certificate from Central Excise authorities (for e.g. in case of refund on account of export duty). 19. Any other document considered necessary in support of the claim.
2	Refund of Deposits	Section 27, Section 129(E)	1. Payment Challan in original. 2. Importer's copy of Bill of Entry finalized by the concerned group (for e.g. in case of refund of EDD). 3. Copy of the SVB order (for e.g. in case of refund of EDD). 4. Final assessment on cancellation of P.D. Bonds (for e.g., in case of refund of security deposit in Project Imports). 5. Export obligation fulfilment certificate from the DGFT (for e.g. in case of refund of encashment of bank guarantee). 6. Bond / BG duly cancelled by the concerned group (for e.g. in case of refund of encashment of bank guarantee). 7. Copy of CESTAT / Commissioner (Appeal)'s Order (for e.g. in case of refund of pre-deposit).

Sl.No.	Type of refund claim	Section / notification under which filed	Illustrative list of documents to be filed by applicant along with Application for refund claim in prescribed form (Customs Series Form No.102 as given in Part 5 of Customs Manual)
			8. Any other document considered necessary in support of the claim.
3	Refund of 4% SAD	Notification No. 102/2007-Customs dated 14.9.2007	1. Document evidencing payment of the Special Additional Duty (SAD). 2. Invoices of sale of the imported goods in respect of which refund of the said SAD is claimed. 3. Documents evidencing payment of appropriate sales tax or value added tax, as the case may be, by the importer, on sale of such imported goods. 4. Certificate from a statutory auditor / CA who certifies the final accounts in respect of correlation of VAT payment, payment of 4% SAD amount and unjust enrichment as prescribed in Board's circular No.6/2008-Customs dated 28.4.2008 and 16/2008-Customs dated 13.10.2008. 5. Copy of the Consignment Sale Agreement. (in case of sale through consignment agents / stockists). 6. Self-declaration / Affidavit (for e.g. in case of submission of invoice in soft form in lieu of paper documents, in case of fulfillment of the doctrine of unjust enrichment to the effect that the applicant has not passed on the incidence of 4% SAD to any other person). 7. Any other document considered necessary in support of the claim.

Service Tax

Sl.No.	Types of Refund/ Rebate application	Section /Rule/ Notification under which filed	List of documents required to be filed with a complete refund claim.
1	Service Tax refund in respect of the services used in export.	Notification No. 17/2009 – ST dated 07.07.2009 as amended by Notification No. 40/2009 – ST dated 30.09.2009.	<ol style="list-style-type: none"> 1 Refund application in Form A-1 as annexed to the said notification for an exporter who is registered under Central Excise Act, 1944. 2. A declaration in Form A-2 fro the exporter who is not registered under the Central Excise Act, 1944. 3. For each taxable service specified in column (3) of the said Table, the exporter shall enclose all the documents (in original) specified in corresponding entry in column (4) of the said Table and the Form A-1 with the claim of refund. 4. Invoice, Bill or Challan, or any other document issued in the name of the exporter, showing payment for service availed on which refund is claimed and the service tax payable shall be submitted in original after being certified: (i) in case the exporter is a proprietorship concern or partnership firm, the documents enclosed with the claim shall be certified by the exporter himself. (ii) where the exporter is a limited company, the documents enclosed with the claim shall be certified by the person authorized by the Board of Directors. (iii) where the amount of refund sought under a claim is more than 0.25% of the declared FOB of export, such certification, shall be done by the CA who audits the annual accounts of the exporter for the purposes of Companies Act, 1956 or the Income Tax Act, 1961, as the case may be. 5. The documents enclosed with eth claim shall contain a certificate from the exporter to the effect that specified service, to which the documents pertains, has been received, the service tax payable thereon has bene paidand the specified service has been used for export of goods under the shipping bill. 6. Declaration as prescribed.
2	Sanction of refund in respect of service used by SEZ or developer.	Nff.No. 9/2009 –ST dated 3.3.09 as amended by Nff.No. 15/2009- ST dated 20.5.2009	<ol style="list-style-type: none"> 1. Refund application form. 2. A copy of the list of specified services required in relation to the authorized operations in the Special Economic Zone, as approved by the Approval Committee. 3. The developer or units of SEZ who is not registered with Central Excise or

			<p>Service Tax , prior to filing of this refund, shall file a declaration in the form annexed to the notification with the respective jurisdictional authority.</p> <ol style="list-style-type: none"> 4. Documents evidencing payment of service tax. 5. A declaration by the Special Economic Zone developer or unit, claiming exemption, to the effect that such service is received by him in relation to authorized operation in Special Economic Zone. 6. Self attested copies of bank statement showing payment made to the service provider by SEZ unit or Developer. 7. Self attested copy of GAR-7 where the service tax is paid by the claimant viz., GTA service or service provided from outside India under reverse charge mechanism. 8. A comprehensive worksheet for correlating all the above documents.
3.	Refund of accumulated Cenvat Credit for export of services.	Rule 5 of CCR, 2004 read with Notification No: 05/06 CE (NT) dated 14.03.2006	<ol style="list-style-type: none"> 1. Refund application in Form A as annexed with the said notification. 2. Copy of the relevant Shipping Bills or Bills of Export duly certified by the officer of customs to the effect that the goods have in fact been exported (in case of final products). 3. Copy of invoices issued by the input service providers. 4. Copy of invoices for services exported. 5. Certificate from the bank certifying realization of export proceeds (in case of export of output services). 6. Relevant extracts of the records maintained under the Central Excise Rules, cenvat credit rules or service tax rules, in original, evidencing taking of CENVAT credit, utilization of such credit in payment of excise duty or service tax and the balance unutilized credit during the given period. 7. Statement of input invoices showing details of payment of service tax and amount claimed. 8. The Table given in (DD) as provided under the Notification 07/2010-CE(NT) dated 27.02.10, duly certified by a person authorized by the Board of Directors(in the case of a limited company) or the proprietor or any partner (in case of partnership firm) if the amount of refund claimed is less than Rs. 5 lakh, the Table shall also be certified by the Chartered Accountant who audits the annual accounts of the exporter for the purposes of Companies Act, 1956 or the Income Tax Act, 1961, as the case may be, if the amount of refund claimed is more than Rs. 5lakh. 9. Declaration certifying the correctness of the particulars given by the

			claimant.
4.	Refund Claim of service tax	Under Section 11B of CEA, 1944 read with Section 83 of the Finance Act, 1994	<ol style="list-style-type: none"> 1. Application in prescribed Form –R. 2. Copy of TR-6/ GAR-7/PLA/ copy of return evidencing payment of duty. 3. Copy of invoices (in original) 4. Documents evidencing that duty has not been passed on to the buyer. 5. Any other document in support of the refund claim. 6. Any other document as prescribed by the Central Excise Officer.

*** The list is illustrative only and the refund sanctioning authority may call for any other documents to satisfy about correctness of refund claim. However, the said documents would either be prescribed by issue of a Trade Notice or by a written letter.**