

OFFICE OF THE DEVELOPMENT COMMISSIONER  
SEEPZ SPECIAL ECONOMIC ZONE  
GOVERNMENT OF INDIA  
MINISTRY OF COMMERCE & INDUSTRY  
ANDHERI (E) MUMBAI - 400 096  
Phone No. 28294719, 28294750 Fax-28291754  
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CIRCULAR - 67/2015-16

No. SEEPZ SEZ:IA II:MISC:15-16: 13625

August 20, 2015

To,

All EOUs in the State of Maharashtra, Goa, Union  
Territories of Daman, Diu & Nagar Haveli

Sub : Processing of CST claims - Change of Procedure - regd.

Attention is drawn to the para 6.11 (c) (i) of Foreign Trade Policy 2015-2020 and guidelines stipulated in Appendix 6 H of Handbook of Procedures 2015-2020 for re-imburement of CST claims. The Units are required to submit their claims, complete in all respects within the stipulated time frame alongwith the following documents :-

LIST OF DOCUMENTS :-

- (i) Application In Annexure - I of Appendix 6-H of Handbook of Procedures 2015-2020
- (ii) C.A./Cost Accountant Certificate in Annexure-II of Appendix 6-H of Handbook of Procedures 2015-2020 alongwith the details of the goods brought into the Unit and CST paid during the quarter in the prescribed format, duly signed by CA/Cost Accountant on each individual page,
- (iii) Self certified copy of the Registration Certificate issued by Institute of Chartered Accountant of India in respect of Partnership CA/Cost Accountant firm having atleast one full time Partner, who should be an FCA/FCMA.
- (iv) Original Counterfoil of 'C' forms indicating the details of invoice no., date, invoice value and CST amount paid. In case, the original counterfoil of 'C' form has already been submitted alongwith the earlier claim, a copy of the same should be submitted self certified with the signed note that "the original counterfoil is submitted alongwith the claim for the Quarter \_\_\_", except in case of IT enabled services (ITES)/Business Process Outsourcing (BPO) Units.
- (v) Self certified Photostat copy of C form counterfoil
- (vi) Self certified copy of CST Registration Certificate
- (vii) Self certified copy of valid LOP & Green Card
- (viii) Advance Stamp Receipt duly affixing the revenue stamp for CST amount claimed in the Company's letter head and signed by the authorized signatory.

- (ix) The name of the person/persons who are authorized by the Unit to sign 'C' form to be intimated and also furnish 3 copies of his/their specimen signatures in the Company's letter head.
- (x) An Indemnity Bond in the prescribed format on non-judicial stamp paper of Rs. 100/- duly stamped and signed by the Authorized signatory. (Copy enclosed).
- (xi) In case the material is received under "Sale in Transit", a copy of the relevant invoices.

For speedy disposal of applications "Counter Assistance" will function at the dispatch counter. On presentation of the aforesaid complete documents along with your CST claims at the counter, the application would be acknowledged. However, if any Unit desires to claim CST refund for the portion wherein all the documents are complete, they may at the time of initial application must declare to this effect. In that case, part claim if any would be sanctioned and deficient claim amount would not be entertained and the Unit would be required to file a supplementary claim for the balance amount, if any.

In case, no declaration is submitted, in that case, the claim will be made admissible on compliance of complete applications and any deficiency communicated should be replied within 30 days, failing which the claim will be decided on merit.

The late cut will be imposed as provided under para 9.02 of Handbook Of Procedures 2015-2020 and if re-submitted after two years, the same will be treated as time barred.

The applications which are not meeting the aforesaid requirements will be returned at the preliminary stage itself without registering the claim and on re-submission it will be treated as fresh claim Therefore, all the Units are required to submit the claim in complete manner as stipulated above.



(V.P. Shukla)

Dy. Development Commissioner,  
SEEPZ SEZ.

Encls : Indemnity Bond  
Declaration

INDEMNITY BOND

(Rs. 100/- Stamp Paper)

We, M/s. \_\_\_\_\_  
(Name & Address of the Unit) are claiming Re-imbusement of Central Sales Tax of Rs. \_\_\_\_\_ (Rupees. \_\_\_\_\_) on the raw materials, components, consumables, packing materials, capital goods, spares, material handling equipment for which payment was made during the Quarter period \_\_\_\_\_ to \_\_\_\_\_.

We hereby undertake to indemnify to the Government of India in case of any excess payment is made by Development Commissioner, SEEPZ SEZ against the claim, which detected later on, the same will be refunded by us immediately on the receipt of demand notice from Development Commissioner, SEEPZ SEZ Mumbai - 400 096.

Place :

Date :

Signature of the Applicant :

Name:

Designation :

Official Address :

Residential Address :

E-mail:

Tel. No. (O) :

Seal

DECLARATION FOR FRESH CLAIM

(On letter head)

We, M/s. \_\_\_\_\_ hereby declare that the claim may be admitted based on the complete/correct documents. Incomplete documents may be returned for filing a supplementary claim.

Place :

Date :

Signature of the Applicant :

Name:

Designation :

Official Address :

Residential Address :

E-mail:

Tel. No. (O) :

Seal

DECLARATION FOR SUPPLEMENTARY CLAIM

(On letter head)

We, M/s. \_\_\_\_\_ hereby declare that we are not claiming the supplementary claim against the invoices already admitted.

In case, the declaration is found false, we may be penalized under FT(DR) Act, 1992.

Place :

Date :

Signature of the Applicant :

Name:

Designation :

Official Address :

Residential Address :

E-mail:

Tel. No. (O) :

Seal