

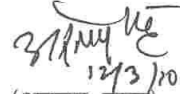
**:केंद्रीय उत्पाद तथा सीमा शुल्क के आयुक्त का कार्यालय:
:टाऊन सेंटर : सिडको : औरंगाबाद 431 030:**

**व्यापार सूचना नं. 04/2010
(अ.क.04/GEN./2010 दिनांक 09.03.2010)**

**विषय : Relevant date for filing the refund claim under Notification No.
17/2009-ST dated 07.07.2009 - reg.**

उपरोक्त विषय पर भारत सरकार के वित्त मंत्रालय राजस्व विभाग नई दिल्ली द्वारा दिनांक 01.01.2010 की फा.सं.354/256/2009-TRU के तहत जारी पत्र की प्रतिलिपि सूचना, मार्गदर्शन एवं कार्यवाही के लिये प्राप्त करें /

सभी संबंधित संगठनों से अनुरोध है कि वे इस पत्रिपत्र / पत्र की जानकारी अपने सभी सदस्य निर्माताओं और व्यापारियों को दें /


(अरुण साहू)
आयुक्त

फा.सं. VGN(30) 24/TC /2010
औरंगाबाद, दिनांक .03.2010.

प्रतिलिपि प्रेषितः डाक सूची के अनुसार

- उप/सहायक आयुक्त सभी मंडल प्रभारी तथा आय.सी.डी.
- सभी अनुभाग प्रमुख मुख्यालय
- मुख्य आयुक्त केंद्रीय उत्पाद तथा सीमा शुल्क नागपुर
- आयुक्त के उत्पाद तथा सी.शुल्क (अपील), औरंगाबाद.

F. No. 354/256/2009-TRU
Government of India
Ministry of Finance
Department of Revenue
Tax Research Unit

R.No.153, North Block
New Delhi, dated the 1st January, 2010

To,

Chief Commissioner of Central Excise & Service Tax (All)
Director General of Audit
Director General of Central Excise Intelligence
Commissioner of Service Tax (All)

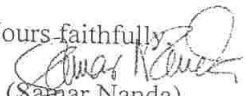
Madam/Sir,

Subject: Relevant date for filing the refund claim under Notification No. 17/2009-ST dated 07.07.2009-Reg.

It may be recalled that the refund based service tax exemption scheme available to the exporters vide Notification No. 41/2007-ST dated 06.10.2007 was replaced during Budget 2009 by Notification No. 17/2009-ST dated 07.07.2009. One of the conditions appearing in clause (f) of para 2 of Notification No. 17/2009-ST is that "claim for refund shall be availed within one year from the date of export of the said goods". Doubts have been expressed whether the applicability of this notification would be only with respect to such exports which have taken place after the issuance of this notification or would apply also to exports prior to 07.07.2009.

2. The matter has been examined by the Board. In this regard, I am directed to state that though Notification No. 17/2009-ST dated 07.07.2009 simplifies the refund scheme, the nature of benefit given to the exporters remains as it was under Notification No. 41/2007-ST. Further, the new notification does not bar its applicability to exports that have taken place prior to its issuance. Therefore, the scheme prescribed under Notification No. 17/2009-ST would be applicable even for such exports subject to conditions that (a) refund claims are filed within the stipulated period of one year; and (b) no previous refund claim has already been filed under the previous notification.

3. The above may please be brought to the notice of the trade and exporters through suitable public notices.

Yours faithfully

(Samar Nanda)
Technical Officer (TRU)
Tel.: (011) 2309 2037

Copy to Convener, Engineering Export Promotion Council, Uttam Galva Steels Limited,
Uttam House, 69, P.D'Mello Road, Mumbai-400009 w.r.t. his letter dated 01.12.2009
addressed to Chairman, CBEC.