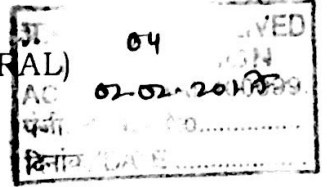


OFFICE OF THE COMMISSIONER OF CUSTOMS, (GENERAL)  
REFUND SECTION, AIR CARGO COMPLEX, SAHAR  
ANDHERI (EAST), MUMBAI-400 099



**F. NO. S/3-Misc - 07/2016-17 ACC(R)**

Date: 02.02.2017

## **INSTRUCTION**

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All the importers and Custom House Brokers who want to claim 4% SAD refund should submit all the requisite documents as mentioned in Notification No. 102/2007, dated: 14.09.2007 so as to avoid issuance of Deficiency Memo by the department.

*Sanjay*  
- 04/12

*Asst/105*  
*PO*  
*10/12*

It is noticed that scrutiny of Bills of Entry takes lot of time, when a Bill of Entry contains several items and SAD Refund claimed against limited items. Hence, the importer should also mention the Sr. No. of items and description of goods of Bill of Entry in Annexure - A for which they wish to claim SAD Refund.

All the importers and Customs House Brokers should comply with the above instructions to process their claim expeditiously.

*Dwivedi*  
*2/2/17*  
**(SHASHANK DWIVEDI)**  
Deputy Commissioner of Customs  
SAD Refund , ACC, Mumbai