

F.NO 209/54/99-CX.6
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

New Delhi, the 14th January, 2000

Subject: Export Rebate - Merchant-exporter entitled to rebate in respect of ingots, billets and hot re-rolled products of non-alloy steel covered by compounded levy

It is directed to say that a doubt has arisen whether merchant-exporters can file claims of rebate of central excise duty paid on ingots and billets of non-alloy steel and hot-re-rolled products of non-alloy steel notified under section 3A of the Central Excise Act, 1944 [hereinafter referred to as the said goods] consequent to its export or the manufacturers of the said goods alone are permitted to file the rebate claims.

2. The Board has examined the matter. It is clarified that there is no bar on the merchant-exporters to file rebate claim and with the Assistant/Deputy Commissioner (Divisional Officer) having jurisdiction over the factory of manufacture of said goods and receive the rebate, provided the manufacturer gives the 'disclaimer' certificate. The AR-4 should be generated in the factory of said goods and duly signed both by the manufacturer and the merchant-exporter.

3. The trade and the field formations may suitably be informed.