


For details visit: <a href="http://www.cbec.gov.in">www.cbec.gov.in</a>		Telephone No. : 26142702 Fax No.2621 7700 <div style="text-align: right; border: 1px solid black; padding: 2px;"><b>SERVICE TAX - II</b></div>
--	---	--

**सेवाकर आयुक्त-II काकार्यालय**  
**OFFICE OF THE COMMISSIONER OF SERVICE TAX-II, CHENNAI**  
 न्यूरी टावर्स, सं. 2054 - I : II एवेन्यू : अण्णा नगर : चेन्नै 040- 600  
**NEWRY TOWERS : NO. 2054 - I : II AVENUE : ANNA NAGAR : CHENNAI - 600 040**

सी सं /C.No.IV/16/60/2016-STC(Tech)

दिनांक/Dated: 05/05/2016

**PUBLIC NOTICE No. 1 /2016**

Sub:- Service Tax – Refund Claims of Exporters of Services under Rule 5 of the CENVAT Credit Rules,2004 – Certain Instructions – Reg

\* \* \* \* \*

Reference is drawn to Notification 27/2012 CE (NT) dated 18.6.2012. The said Notification issued under Rule 5 of the CENVAT Credit Rules, 2004, stipulates the procedures, safeguards, conditions and limitations in the granting of refund of CENVAT Credit lying in balance, of inputs/ input services used in providing output service which has been exported without payment of service tax.

This notification has been issued in supersession of Notification no. 5/2006, CE (NT) which had earlier prescribed the procedure for availing the refund of CENVAT Credit under Rule 5 of the CENVAT Credit Rules 2004. As per Notification 5/2006 CE (NT) the following documents were to be submitted at the time of filing the refund claim:

“(D) ENCLOSURES:-

- (i) 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).
- (ii) Copy of invoices.
- (iii) Certificate from the bank certifying realization of export proceeds (in case of export of output services).
- (iv) Relevant extracts of the records maintained under the Central Excise Rules, 2002, the CENVAT Credit Rules, 2004, or the Service Tax Rules, 1994, as the case may be, 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.”

However, as the Notification 5/2006 CE (NT) has been superseded by the Notification 27/2012 CE (NT) dated 18.6.2012, as prescribed in the said Notification **only the following documents are to be enclosed to the Form A, application for refund**

- (i) Copies of Customs Certified ARE-1 form alongwith the copies of Shipping Bill and the Bill of lading in case of the export of goods
- (ii) Copies of Bank Realization Certificates for the export of services. (in terms of para 3(d) of the Notification 27/2012 CE (NT) dated 18.6.2012)
- (iii) Certificate in Annexure A-1 from the Auditor (Statutory or any other) certifying the correctness of refund claimed in respect of export of services. (in terms of para 3(e) of the Notification 27/2012 CE (NT) dated 18.6.2012)

In view of the above the public are instructed that while filing of refund claims under Rule 5 of the CENVAT Credit Rule 2004, care may be taken to ensure that the documents prescribed in the Notification 27/2012 CE (NT) dated 18.6.2012 only are submitted alongwith the refund claims.

However, it is also brought to notice that if the Assistant Commissioner or Deputy Commissioner to whom the refund application is made calls for any documents when he has reason to believe that the information provided in the refund claim is incorrect or insufficient and further enquiry needs to be caused before sanction of refund, then the same will have to be provided.

*Rail 0505066*  
( G.RAVINDRANATH )  
COMMISSIONER

To

As per mailing list (Trade and Department)

Hqrs Computer Section for uploading in Official website.

Copy Submitted to

The Chief Commissioner of Service Tax, Chennai Zone.

The Commissioner of Service Tax Audit, Chennai- 35.