

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the said Act) and in supersession of the Government of India in the Ministry of Finance (Department of Revenue) notification No.41/2007-Service Tax, dated the 6th October, 2007, published in the Gazette of India, Extraordinary, vide number G.S.R. 645(E), dated the 6th October, 2007, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable services specified in column (3) of the Table below (hereinafter referred to as specified services) received by an exporter of goods (hereinafter referred to as the exporter) and used for export of goods (hereinafter referred to as said goods) pertaining to sub-clauses of clause(105) of section 65 of the said Act specified in the corresponding entry in column(2) of the said Table, from the whole of the service tax leviable thereon under section 66 and section 66A of the said Act, subject to the conditions specified in the corresponding entry in column (4) of the said Table:

Provided that—

- (a) the exemption shall be claimed by the exporter for the specified service received and used by him for export of the said goods;
 - (b) the exemption claimed by the exporter shall be provided by way of refund of service tax paid on the specified service used for export of the said goods;
 - (c) the exporter claiming the exemption has actually paid the service tax on the specified service to its provider;
 - (d) no CENVAT credit of service tax paid on the specified service used for export of said goods has been taken under the CENVAT Credit Rules, 2004;
- (2) the exemption shall be given effect to in the following manner, namely:-
- (a) the person liable to pay service tax under section 68 of the said Act on the specified service provided to the exporter and used for export of the said goods shall not be eligible to claim exemption for the specified service;
 - (b) the manufacturer-exporter, who is registered as an assessee under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder, shall claim the exemption by filing a claim for refund of service tax paid on specified service to the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, having jurisdiction over the factory of manufacture, in Form A-1;
 - (c) the exporter who is not so registered under the provisions referred to in clause (b) , shall before filing a claim for refund of service tax, file a declaration in Form A-2 with the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, having the jurisdiction over the registered office or the head office, as the case may be, of such exporter;
 - (d) the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, shall, after due verification, allot a service tax code (STC)

number to the exporter, referred to in clause (c), within seven days from the date of receipt of the said Form A-2;

- (e) the exporter, referred to in clause (b) or (c) , shall file the claim for refund of service tax to the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, having jurisdiction over the factory of manufacture, registered office or the head office, as the case may be, of such exporter in Form A-1;
- (f) the claim for refund shall be filed within one year from the date of export of the said goods.
Explanation.- For the purposes of this clause the date of export shall be the date on which the proper officer of Customs makes an order permitting clearance and loading of the said goods for exportation under section 51 of the Customs Act, 1962 (52 of 1962);
- (g) for each taxable service specified in column(3) of the said Table, the exporter shall enclose all the documents specified in corresponding entry in column (4) of the said Table and the Form A-1 with the claim of refund;
- (h) no refund claim shall be allowed if the same is for an amount less than rupees five hundred;
- (i) where -
 - (A) the total amount of refund sought under a claim is upto 0.25% of the total declared free on board value of export;
 - (B) the exporter is registered with Export Promotion Council sponsored by the Ministry of Commerce or the Ministry of Textiles;
 - (C) subject to the provisions of (A) and (B) above, each document specified in clause (b) and in column (4) of the said Table shall be enclosed with the claim;
 - (D) invoice, bill or challan, or any other document issued in the name of the exporter, showing payment for such service availed and the service tax payable shall be submitted in original after being certified in the manner specified in sub-clauses (E) and (F);
 - (E) the exporter is a proprietorship concern or partnership firm, the documents enclosed with the claim shall be certified by the exporter himself and where the exporter is a limited company, the documents enclosed with the claim shall be certified by the person authorised by the Board of Directors;
 - (F) the documents enclosed with the claim shall contain a certificate from the exporter or the authorised person to the effect that specified service, to which the document pertains, has been received, the service tax payable thereon has been paid and the specified service has been used for export of goods under the shipping bill number;
- (j) where the amount of refund sought under a claim is more than 0.25% of the declared free on board value of export, such certification, shall be done by the Chartered Accountant who audits the annual accounts of the exporter for the purposes of the Companies Act, 1956 (1 of 1956) or the Income Tax Act, 1961(43 of 1961), as the case may be;

(3) the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, shall, after satisfying himself,-

- (i) that the claim filed is complete in every respect;
- (ii) that all the documents requiring certification have been filed after due certification; and
- (iii) about the arithmetical accuracy of the claim,

shall refund the service tax paid on the specified service within a period of one month from the receipt of said claim:

Provided that where the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise has reason to believe that the claim, or the enclosed documents are not in order or that there is a reason to deny such refund, he may, after recording the reasons in writing, take action, in accordance with the provisions of the said Act and the rules made thereunder;

(4) where any refund of service tax paid on specified service utilised for export of said goods has been paid to an exporter but the sale proceeds in respect of the said goods have not been realised by or on behalf of the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such service tax refunded shall be recoverable under the provisions of the said Act and the rules made thereunder, as if it is a recovery of service tax erroneously refunded:-

Table

Sr.No.	Classification of sub-clauses of clause (105) of section 65 of the said Act	Taxable Services	Conditions
(1)	(2)	(3)	(4)
1.	(d)	Service provided to an exporter by an insurer, including a re-insurer carrying on general insurance business in relation to insurance of said goods.	Exporter shall submit document issued by the insurer, including re-insurer, for payment of insurance premium and the document shall be specific to export goods and shall be in the name of the exporter.
2.	(zn)	Service provided by a port or any person authorised by the port in respect of the export of said goods.	
3.	(zzh)	Service provided by a technical testing and analysis agency, in relation to technical testing and analysis of said goods.	
4.	(zzi)	Service provided by a technical inspection and certification agency in relation to inspection	

		and certification of export goods.	
5.	(zzl)	Service provided by other port or any person authorised by that port in respect for export of said goods.	
6.	(zzp)	(i) Service provided for transport of said goods from the inland container depot to the port of export; (ii) Service provided to an exporter in relation to transport of export goods directly from the place of removal, to inland container depot or port or airport, as the case may be, from where the goods are exported.	(i) Exporter shall certify that the benefit of exemption provided vide notification number 18/2009-S.T. has not been claimed; and (ii) details, those are specified in the invoice of exporter relating to export goods, are specifically mentioned in the lorry receipt and the corresponding shipping bill.
7.	(zzzp)	(i) Service provided for transport of said goods from the inland container depot to the port of export, and (ii) services provided to an exporter in relation to transport of export goods directly from the place of removal to inland container depot or port or airport, as the case may be, from where the goods are exported.	Invoice issued by the exporter in relation to export goods shall indicate the inland container depot or port or airport from where the goods are exported.
8.	(zzzd)	Specialised cleaning services namely disinfecting, exterminating, sterilising or fumigating of containers used for export of said goods provided to an exporter.	
9.	(zza)	Service provided for storage and warehousing of said goods.	
10.	(f)	Service provided by a courier agency to an exporter in relation to transportation of time-sensitive documents, goods or articles relating to export, to a destination outside India.	(i) The receipt issued by the courier agency shall specify the importer-exporter code (IEC) number of the exporter, export invoice number, nature of courier, destination of the courier including name and address of the

			<p>recipient of the courier; and</p> <p>(ii) exporter produces documents relating to the use of courier service to export goods.</p>
11.	(h)	Service provided by a custom house agent in relation to export goods exported by the exporter.	<p>Exporter shall produce,-</p> <p>(i) invoice issued by custom house agent for providing services specified in column (3) specifying,-</p> <p>(a) number and date of shipping bill;</p> <p>(b) number and date of the invoice issued by the exporter relating to export goods;</p> <p>(c) details of all the charges, whether or not reimbursable, collected by the custom house agent from the exporter in relation to export goods;</p> <p>(ii) details of other taxable services provided by the said custom house agent and received by the exporter, whether or not relatable to export goods.</p>
12.	(zm)	<p>(i) Service provided in relation to collection of export bills;</p> <p>(ii) Service provided in relation to export letters of credit such as advising commission, advising amendment, confirmation charges;</p> <p>(iii) Service of purchase or sale of foreign currency, including money changing provided to an exporter in relation to export goods.</p>	
13.	(zzk)	Service of purchase or sale of foreign currency including money changing provided to an exporter in relation to export goods.	

14.	(zzzzj)	Service of supply of tangible goods for use, without transferring right of possession and effective control of tangible goods, provided to an exporter in relation to goods exported by the exporter.	
15.	(j)	Service provided by a clearing and forwarding agent in relation to export goods exported by the exporter.	Exporter shall produce,- (i) invoice issued by clearing and forwarding agent for providing services specified in column (3) specifying,- (a) number and date of shipping bill; (b) description of export goods; (c) number and date of the invoice issued by the exporter relating to export goods; (d) details of all the charges, whether or not reimbursable, collected by the clearing and forwarding agent from the exporter in relation to export goods; (ii) details of other taxable services provided by the said clearing and forwarding agent and received by the exporter, whether or not relatable to export goods.
16.	classified under any sub-clause of clause (105) of section 65.	Payment of service tax paid on services commonly known as terminal handling charges.	

[F.No.341/15/2007-TRU]

(Prashant Kumar)

Under Secretary to the Government of India

Form- A1

[see Paragraph 2(b) and 2(e)]

Application for claiming Refund of Service Tax paid under Notification No.17/2009-S.T., dated 07 - 07-2009

To,
The Deputy/Assistant Commissioner of Central Excise

Sir,

		ce).							bill.

9. Declaration:-

I / We hereby declare that-

(i) the information given in this application form is true, correct and complete in every respect and that I am authorised to sign on behalf of the exporter;

(ii) no CENVAT credit of service tax paid on the specified services used for export of said goods shall be taken under the CENVAT Credit Rules, 2004;

(iii) the exemption has been claimed for service tax which has been actually paid on the specified services;

(iv) I / we shall maintain records pertaining to export goods and the taxable services used for export of the said goods and shall make available, at the declared premises, at all reasonable time, such records for inspection and examination by the Central Excise Officer authorised in writing by the jurisdictional Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be.

Date:

Place:

Signature and full address of Exporter
(Affix stamp)

Form A-2

[see Paragraph 2(d)]

Declaration to be given by merchant exporter under Clause 2(c) of the notification No. 17/2009- ST dated 07/07//2009

1. Name of the exporter:

2. Address of the registered office or head office of the Exporter :

3. Permanent Account Number (PAN) of the Exporter :

4. Import Export Code (IEC) of the Exporter :

5. Details of Bank Account of the Exporter :

(a) Name of the Bank :

(b) Name of the Branch :

(c) Account Number :

6. (a) Constitution of Exporter [Proprietorship /Partnership /Registered Private Limited Company /Registered Public Limited Company /Others (specify)]

(b) Name, address and telephone number of proprietor /partner /director

7. Name, designation and address of the authorised signatory / signatories:

8. I / We hereby declare that-

(i) the information given in this application form is true, correct and complete in every respect and that I am authorised to sign on behalf of the exporter;

(ii) I / we shall maintain records pertaining to export goods and the taxable services used for export of the said goods and shall make available, at the declared premises, at all reasonable time, such records for inspection and examination by the Central Excise Officer authorised in writing by the jurisdictional Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be.

(Signature of the applicant / authorised person with stamp)

Date:

Place: