

## **Refund of 4% Spl CVD Extended to VKGUY, FPS and FMS Clearances**

*Subject: Procedure to be adopted for refund of 4% Special Additional Duty of Customs in pursuance of Notification No.102/2007-Customs dated 14.9.2007.*

### **F. No. 401/104/2007-Cus.III**

06-CBEC Reference is invited to Board Circular No. 6/2008 dated 28<sup>th</sup> April, 2008 regarding the procedure to be adopted for  
09.02.2009 refund of 4% Special Additional Duty of Customs (4% CVD) in pursuance of Notification No.102/2007-Customs dated  
(DoR) 14.9.2007. Vide Para 7.3 of the said Circular, it was clarified that in case of 4% CVD having been paid  
through DEPB Scrip, the amount eligible for refund should be re-credited on the relevant DEPB Scrip.

2. Now, a reference has been received from DGFT that the facility extended to DEPB scrip may also be extended to Vishesh Krishi and Gram Udyog Yojana (VKGUY), Focus Product Schemes (FPS) and Focus Market Schemes (FMS).
3. The matter has been examined in the Board and it has been decided that in case of 4% CVD having been paid through VKGUY, FPS and FMS Scrips, the amount eligible for refund should be re-credited on the relevant VKGUY, FPS and FMS Scrip.
4. In view of the above clarification, you are requested to kindly take further necessary action in the matter.
5. A suitable Public Notice and Standing Order may be issued for the guidance of the trade and staff. Difficulties faced, if any, in implementation of the Circular may be brought to the notice of the Board at an early date.