

**REQUIRE ON C.A. LETTER HEAD**

**ANNEXURE – S**

Consolidated Certificate from the statutory auditor / Chartered Accountant towards unjust enrichment, payment of appropriate ST/VAT, correlating payment of ST/VAT with the sale invoices and sale through consignment agent/stockist for the purpose of refund of the Special Additional Duty in pursuance to Notification No. 102/2007- Customs dated 14/09/2007.

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With regard to the imports under Bill of Entry No..... and TR6ChallanNo..... wherein the Special Additional Duty has been paid and the refund under Notification No. 102/2007 dated 14/09/2007, is sought by M/s. -----.

2. If certified that we are the statutory auditor/ Chartered Accountants, who certifies financial records under the Companies Act, 1956/ any ST/VAT Act of the State Government/ the Income Tax Act, 1961 or any other statute, of M/s. -----

3. For purpose of fulfillment of the condition in Para 2 (d) of the Notification No. 102/2007 dated 14-09-2007 and for considering sanction of refund of 4% SAD, we hereby certify that we have verified the original invoices of sale, along with supporting documents towards proof of payment of appropriate ST/VAT from the original VAT/ ST Challans and / or evidence for adjustment of input tax credit, as effective discharge of ST/VAT payment on imported goods

4. The VAT/ ST has been paid as below:-

S.No.	Amount of VAT payable	Amount of VAT paid by Cash Challans	Amount of VAT paid by adjustment of input tax credits	Details of S. No. and Date of the entries verified from the records of the VAT Tax payer	
				Date	S. No.

**PAYMENT OF VAT RS. ..../- ADJUSTED AGAINST INPUT VAT CREDIT OF RS...../- BEING REGISTERED No..... DATE .....**

5. The refund being claimed herein is being shown in the Books of Account / Balance Sheet as "Amount due as refund of Additional duty of Customs" and same amount has not been passed on to the buyers of the sale of goods. After examination / audit the records, it is verified from records that the details as given in the enclosed Summary of Sale invoices are true details thereof. As required for

examination of the principle of unjust enrichment in the case before sanction of refund under Notifn. No. 102/2007 dated 14/09/2007, this is certified that the burden of 4% CVD / SAD has not been passed on by the importer to the buyer and that they fulfill the requirement of unjust enrichment.

6. In case of **sale through consignment agent/stockist** we certify that-
- (i) consignment agent/stockist M/s \_\_\_\_\_ has been authorised to sell the imported goods in terms of the agreement entered into between the importer M/s \_\_\_\_\_ and consignment agent/stockist M/s \_\_\_\_\_;
  - (ii) that each of the sale invoices issued by the consignment agent/stockist indicates that the sale is made by him on behalf of the importer in the capacity of consignment agent/stockist.
  - (iii) that appropriate ST/VAT has been paid by consignment agent/stockist M/s \_\_\_\_\_ on behalf of importer M/s \_\_\_\_\_ and that the importer, M/s \_\_\_\_\_ in turn, has paid or reimbursed the ST/VAT to his consignment agent/stockist M/s \_\_\_\_\_ along with the correlation of ST/VAT payment with 4% CVD paid on imported goods.

Place:

Date:

**CHARTERED ACCOUNTANT**

**REQUIRE ON CO. LETTERHEAD**

**REVISED ANNEXURE -A**

**CALCULATION WORK SHEET FOR SAD REFUND**

Bill Of Entry No.	Date	Quantity Imported (Kg /MT/Pcs/Bags/ CTNs/Nos/ltrs/ CBM)	Quantity Sold (Kg /MT/Pcs/Bags/ CTNs/Nos/ltrs/ CBM)	SAD paid (Rs.)	SAD claimed (Rs.)

PLACE:

DATE:

For M/S.....

Signature of the Applicant.