

Customs Series Form No. 102  
FORM  
(See regulation 2)  
**Application for refund of duty/interest**

**PART – A**

To

The Assistant Commissioner of Customs  
Refunds  
Custom House  
Chennai – 1

I/We wish to lodge this claim for refund of customs duty/interest which have been paid in excess by me/us as per details given below :

1. Import/Export documents (Bill of Entry, Shipping Bill etc.)/Purchase Invoice – Number and Date :
2. Duty deposit reference (Cash No./Deposit No.): and date
3. Description of Goods :
4. Name and address of (a) Importer :
- (b) Customs House Agent :
- (c) Applicant :
5. Refund claim under : Section 27(1) (a)/ Section 27(1)(b) of the Act :
6. Ground of claim\* :

[\*specify with details whether the claim is on account of reassessment of rates of duty/valuation, Shortage/Short-landing, Pilferage, appellate order, arithmetical/clerk error, any other ground (specify).]

7. Amount of refund claim :
8. Amount of Modvat credit availed from the additional duty of customs paid and now covered by the refund claim. :
9. Enclosures\* (in original) in support of refund: claim (\*Please put a tick mark ( ) against the document being enclosed)

- (a) Letter of authorization from the importer/buyer in case the applicant is an agent
- (b) Triplicate copy of Bill of Entry/Post parcel wrapper/Shipping Bill/Baggage Receipt or the Purchase Invoice
- (c) Duty Challan/Other document as evidence of duty payment
- (d) Signed working sheet for the amount of refund claimed.
- (e) Customs attested invoice
- (f) Customs attested packing list
- (g) Documents for establishing the applicant's eligibility to receive the refund amount in terms of the proviso to sub-section (2) of section 27 of the Act, including documents for the purpose of section 28C and 28D of the Act.
- (h) Contract and Purchase Order
- (i) Modvat credit certificate from Central Excise authorities
- (j) Order-in-Original/in revision/in appeal any other order
- (k) Short delivery certificate from custodian
- (l) Short shipment certificate from supplier
- (m) Survey report
- (n) Insurance claim settlement certificate
- (o) Catalogue/Technical Write-Up/Literature
- (p) Bills of Freight/Insurance/Other charges
- (q) Certificate of origin
- (r) Any other document considered necessary in support of the claim (specify)
- (s) Total Number of documents enclosed:

10. Any further details deemed necessary and :  
relevant to the refund claim.

11. Whether any other refund claim filed/pending against the : Yes/No  
same Import/Export document (Bill of Entry, Shipping Bill  
etc.), if yes, give details.

12. Whether personal hearing required or not before the : Yes/No  
case is decided

13. (a) Whether the duty has been paid under protest : Yes/No  
(b) If yes, Custom House protest registration No.

### DECLARATION

I/We ..... hereby declare that –

- (a) the contents of the refund claim as per form above are true and correct to the best of my/our information and belief;
- (b) the amount and the ground for which this refund claim has been filed has not been previously claimed and paid; and that
- (c) the excess duty claimed as refund has not been passed on to any other person by the importer/buyer.

Date .....

Signature of the applicant

PART – B  
[See Regulation 2(2)]

ACKNOWLEDGEMENT  
FOR CUSTOM HOUSE USE

FILE NO.....

Refund claim of Mr./ M/s. .... for Rs. .... against Bill  
of Entry / Post Parcel / Baggage Form / Shipping Bill No. .... dated .....  
received in complete manner on ..... admitted for examination vide  
Customs Refund Registration No. .... Dated .....

for ASSISTANT COMMISSIONER OF CUSTOMS

Date .....

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ACKNOWLEDGEMENT  
TO BE ISSUED TO THE APPLICANT

FILE NO.....

Refund claim of Mr./ M/s. .... for Rs. .... against Bill  
of Entry / Post Parcel / Baggage Form / Shipping Bill No. .... dated .....  
received in complete manner on ..... admitted for examination vide  
Customs Refund Registration No. .... Dated .....

for ASSISTANT COMMISSIONER OF CUSTOMS

Date .....

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PART – C  
[See Regulation 2(3)]

CLAIM SCRUTINY  
FOR CUSTOM HOUSE USE

FILE NO.....

Received claim of Mr. / M/s. .... for Rs. .... against Bill of Entry / Post Parcel / Baggage Form / Shipping Bill No. .... dated ..... has been scrutinized and found deficient in the following manner for purpose of examination under Section 27 of the Customs Act, 1962. Importer / Custom House Agent / Applicant is requested to make good the deficiency and resubmit the claim at the earliest.

- 1.
- 2.
- ...

Proper Officer of Customs

Date .....

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TO BE ISSUED TO THE APPLICANT

FILE NO.....

Received claim of Mr. / M/s. .... for Rs. .... against Bill of Entry / Post Parcel / Baggage Form / Shipping Bill No. .... dated ..... has been scrutinized and found deficient in the following manner for purpose of examination under Section 27 of the Customs Act, 1962. Importer / Custom House Agent / Applicant is requested to make good the deficiency and resubmit the claim at the earliest.

- 1.
- 2.
- ...

Proper Officer of Customs

Date .....