
To

All Regional Authorities

Subject: Refund of TED to manufacturers of vehicles for deemed export supplies to EPCG Authorization holders through their dealers

Representations have been received from manufacturers of vehicles that their claims for refund of TED against deemed export supplies to EPCG Authorization holders through their dealers are being rejected by the Regional Authorities on the grounds that excise invoices are not issued directly in the name of the EPCG authorization holders and capital goods are not supplied directly to the EPCG authorization holder but are routed through the dealer.

The matter has been examined and it has been decided that TED refund on vehicles supplied to EPCG authorization holders should be permitted to the indigenous manufacturers of vehicles on submission of Affidavits from the Dealer as well as the EPCG Authorization holder to the effect that they have not claimed/are not claiming TED refund against the vehicle. The Affidavit should state the dealers excise invoice number and the chassis number of the vehicle supplied by the Dealer to the EPCG authorization holder. The affidavit would be in addition to other documents for claiming deemed export benefits as prescribed in the Foreign Trade Policy and Procedures.

This issues with the approval of Director General of Foreign Trade.

(Aakash Taneja)
Joint Director General of Foreign Trade

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