

**Circular No. 1015/3/2016-CX**

F.No.268/8/2015-CX-8  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs

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New Delhi, 3<sup>rd</sup> February, 2016

To

Principal Chief Commissioner/Chief Commissioner of Central Excise, Customs and Service Tax (All)

Principal Commissioner of Central Excise, Customs and Service Tax (holding charge of Chief Commissioner) (All)

Web Master, CBEC

Madam/Sir

**Subject: - Refund of Excise duty on purchase of cars by physically handicapped persons- reg.**

Attention is invited to Sl. No 280 of Notification No. 12/2012-CE dated 17.03.2012 vide which concessional rate of duty has been provided for purchase of Cars by physically handicapped persons.

2. References have been received in the Board from intended beneficiaries that there have been instances where refund applications filed beyond one year from purchase of vehicle, have been rejected as they were hit by limitation under Section 11B of the Central Excise Act, 1944. Reason for such delay has been claimed in some cases as delay in procuring certificate from the line Ministry as prescribed in the notification, confirming the said goods are capable of being used by the physically handicapped persons.

3. In this regard, to ameliorate such situations it is directed that when a handicapped person approaches the Central Excise office for refund of duty paid on the vehicle, he should be advised that refund application should be filed within one year of payment of duty, irrespective of availability of certificate from the Line Ministry so that such claims are not time barred. The Officer processing the refund in turn should issue a deficiency memo, if the said certificate is not available. On submission of the Certificate, refund can

be processed and sanctioned. Interest would be payable only for period beyond three months from submission of the complete application with the certificate from the Line Ministry.

4. Wide publicity may be given to this Circular. Difficulty, if any, in implementing the circular should be brought to the notice of the Board. Hindi version would follow.

**Shankar Prasad Sarma**  
**Under Secretary (CX.8)**