

Annexure 23

ARE 2 No. _____

Original (White)
Duplicate (Buff)
Triplicate (Pink)
Quadruplicate
(Green)
Quintuplicate
(Blue)

Form A.R.E. 2

Combined application for removal of goods for export under claim for rebate of duty paid on excisable materials used in the manufacture and packing of such goods and removal of dutiable excisable goods for export under claim for rebate of finished stage Central Excise Duty or under bond without payment of finished stage Central Excise Duty leviable on export goods.

To

The Superintendent of Central Excise.
(Address)

- _____ (full postal address)
1. Particulars of the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise from whom rebate shall be claimed / with whom bond is executed and his complete postal address _____

2. I / We _____ of _____ propose to export the under mentioned goods (details of which are given in Table 1 below) to _____ (country of destination) by *air/sea / land /post parcel* under claim for rebate of duty paid on excisable materials used in the manufacture and packing of such goods.

3. *The finished goods being exported are not dutiable
or

We intended to claim the rebate of Central Excise Duty paid on clearances of goods for export under notification 40/2001-Central Excise (N.T) dated 26th June, 2001 issued under Rule 18 of Central Excise (No.2) Rules, 2001.

or

The Export goods are intended to be cleared without payment of Central Excise Duty under notification 42/2001-Central Excise (N.T) dated 26th June, 2001 issued under Rule 19 of Central Excise (No.2) Rules, 2001.

TABLE 1
(Details of goods to be exported)

| Sl. No. | Description of packages | Marks & Nos. on packages | Gross Weight | Net Weight and quantity of goods ** | Description of finished goods | Value | Finished Stage Central Excise Duty | | Invoice No. & date | Bond/Undertaking executed under rule 19 (if any) | Amount of Rebate Claimed under Rule 18 | Remarks |
|---------|-------------------------|--------------------------|--------------|-------------------------------------|-------------------------------|-------|------------------------------------|--------|--------------------|--|--|---------|
| | | | | | | | Rate | Amount | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |

*Strike out portion not applicable **Quantity of goods to be furnished in units of sale where it is different than weight.

#Write NA where exports are under bond/letter of undertaking in terms of Rule 19 or where goods are not chargeable to duty

TABLE 2

Details of duty paid excisable Materials and Packing materials used in manufacture of export goods for which rebate under notification _____ dated _____ is being claimed

| S. No. | Name/description of materials/ packing with technical specification/ Quantity | Central Excise Tariff Sub-heading | Unit | Qty used | Name of Supplier | Invoice No. & Value / Unit Rs. | Assessable Value / Unit Rs. | Rate of Central Excise duty | Duty Amt. per unit Rs. | Total Wastages | | Rebate admissible under Rule 18 Rs. | Remarks |
|--------|---|-----------------------------------|------|----------|------------------|--------------------------------|-----------------------------|-----------------------------|------------------------|----------------|---------------|-------------------------------------|---------|
| | | | | | | | | | | Recoverable | Irrecoverable | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |

Declaration :

- (a) We hereby certify that we have not availed facility of CENVAT credit under CENVAT Credit Rules, 2001
- (b) We hereby declare that the export is not in discharge of export obligation under a Value based Advance Licence issued prior to 31.03.95
- (c) We hereby declare that the materials on which input stage rebate is claimed are not sought to be imported under a Quantity Based Advance Licence issued prior to 31.03.95.
- (d) We further declare that we shall not claim any Drawback on export of the consignment covered under this application.
- (e) I / We hereby declare that the above particulars are true and correctly stated.
- (f) We have been granted permission by Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise Vide C.No. _____ date _____ for working under Notification _____ dated _____.

Time of Removal _____

Signature of owner or his authorised agent with date
Name in Block Letters & Designation
SEAL

Note 1: The A.R.E. 2 should be submitted by the manufacturer at least 24 hours intended removal of goods for export, to the superintendent of Central Excise.

Note 2 : A running serial of the factory starting with one every financial year should be allotted to every A.R.E. 2

FOR DEPARTMENT USE

PART A

CERTIFICATION BY THE CENTRAL EXCISE OFFICER

1. Certified that

*duty has been paid on the goods described above or duty is payable as recoded at entry number___ in Daily Stock Account.

or

*the owner has entered into B-1 bond No _____ /given an Undertaking _____ under Rule 19 of Central Excise (No.2) Rules, 2001 with the _____ or *the finished goods being exported are not dutiable

2. Certified that I have opened and examined the packages No. _____ and found that the particulars stated and the description of goods given overleaf read with the invoice and the packing list (if any) correct *[and that all the packages have been stuffed in the container No. _____ with Marks _____]*and the same has been sealed with Central Excise Seal/*One Time Seal (OST) No. _____

3. I have verified with the records, the declaration of the manufacture given at Sl. No. 3 overleaf regarding non availment of credit under rule CENVAT Rules and found it to be true.

4. Certified that I have drawn three representative samples from the consignment and have handed over two sets thereof duly sealed to the manufacturer/ his authorised representative. (wherever feasible)

5. Certified that the material consumption's indicated in Table 2 overleaf are in accordance with the declaration No. _____ filed by _____ on _____

Place : _____

Date : _____

Signature
(Name in Block Letters)
Letters)
Superintendent of Central Excise
Central Excise

Signature
(Name in Block
Inspector of

*Strike out inapplicable portions

Note 3 : The details given in table 2 may be verified by the Superintendent of Central Excise subsequent to clearances. For this purpose a detailed verification report may be submitted by the Superintendent to the Assistant Commissioner of Central Excise along with Triplicate copy of A.R.E. 2

Note 4 : The original -duplicate and sixuplicate shall be returned to the manufacturer for presenting to the Customs Officer.

PART B

Certification by the Customs Officer

1. Certified that I have examined the consignment described overleaf, and the seals on the packages were found intact and I have satisfied myself that particulars of the consignment are as specified overleaf except for the shortages mentioned below:

2. Certified that the exports are not under Duty Drawback Scheme. It is further certified that exports are not in discharge of export obligation under Value Based Advance Licence or a Quantity Based Advance Licence issued before 31.03.95.

3. Certified that all copies of Shipping Bill / Bill of export contain endorsement of A.R.E. 2 No. in the space provided for indicating ARE 1.

4. Certified that the consignment was shipped under my supervision under *Shipping Bill No. / Bill of Export No. _____ dated _____ which left for _____ on _____/ which passed the frontier on _____

5. Duplicate copy of A.R.E. 2 Forwarded to Assistant/Deputy Commissioner of Central Excise on

Place

Date

Signature

(Name and designation of the Customs

Officer in Block letters)

(Seal)

Note 5 : The customs shall send the duplicate to the address given at Sl. No. 1 over leaf and handover original and sixuplicate to the exporter

PART C*

Rebate Sanction Order Under Rule 18(1)

(On Original, Duplicate and Triplicate)

Refund Order No. _____ dated _____ Rebate of Rs. _____ (Rupees _____ sanctioned
vide cheque No. _____ dated _____

Place _____

Date _____

Assistant/Deputy Commissioner of Central Excise

PART D

Rebate Sanction Order under rule 18(2)

(On Original, Duplicate and Triplicate)

Refund Order No. _____ dated _____ Rebate of Rs. _____ (Rupees
_____ sanctioned vide cheque No. _____ dated _____

Place _____

Date _____

Assistant/Deputy Commissioner of Central Excise

*Strike out inapplicable portions