

Public NOTICE NO. 62 /2012

OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT),
MUMBAI –II, JAWAHARLAL NEHRU CUSTOM HOUSE,
SHEVA, TAL- URAN, DISTRICT – RAIGAD, MAHARAHSTRA – 400 707

F.NO.EDI/MISC-129/2011 JNCH | Date: 19 /11/2012

FACILITY NOTICE NO. 62 /2012

SUB : Refund of amount on account of double-payment of Customs Duty-Reg.

1. Instances have come to the notice that there are some cases of double/multiple payment of Customs Duty by the Importers/CHAs against the same Challan while making e-payment in ICES. This aspect has already been addressed in the new e-payment module. However, number of banks is yet to migrate to new e-payment module. However, in cases related to double/multiple duty payments the respective bank often ends up transferring all the amount received in the name of Customs Duty (including such amount which is rejected through ICES) to the RBI, to credit the same into the Consolidated fund of India.

2. Such double/multiple payment of any amount can be re-credited by the Banks to the importer/CHA's account only till the time it has not been transferred to the Govt. Account. The banks also hand over a scroll containing the Bill of Entry and challan-wise information about the amounts representing as Customs Duty transferred to RBI account to the concerned PAO for reconciliation purposes to complete the process of Duty Payment and accounting. The Banks have no authority to re-credit the money to customer's account if the money has got transferred to RBI for crediting the same into The Consolidated Fund of India.

3. Further, the double/multiple payment of amount post acceptance of the amount of customs duty in the system is only a deposit with the government. The same can be refunded to the Importer or CHA following the due procedure of Refund under Section 27 of the Customs Act, 1962.

4. Importer/CHA is required to make Refund Claim Application to the Deputy/Asstt. Commissioner of Customs, CRC- I, JNCH, Mumbai II in the same manner as done in other cases. The Importer's are required to submit the following along with the application:-
(I) Letter from the bank indicating that amount has been debited from the importer's account and has been credited to government account.
(ii) Copy of Cyber receipt.
(iii) Copy of the Scroll generated by the bank consisting Bill of Entry no., Challan no. and amount paid duly attested by the bank.

5. On receiving the Refund claim, the proper officer will verify the claim. In order to verify the double/multiple payments, the proper officer will cross check the claim in following manner:
(a) Verification from the PAO/e-PAO office regarding double/multiple payments for the same

Bill of Entry of the amount to be refunded as also being reported by the banks in the scroll for transfer to RBI;

(b) Verification from Challan enquiry available at the ICEGATE website

([http://www.Iceficate.gov.in/web/Challan Enquiry](http://www.Iceficate.gov.in/web/Challan%20Enquiry)) may also be done by appropriate officer regarding the payments made and the corresponding acceptance/rejection status by the ICES system;

(c) Verification by the System Manager from ICES data regarding the facts of payment integration and the corresponding transaction recorded in the ICES System; and

(d) Verification/confirmation from the Bank regarding the transactions claimed to have been paid by the Importer/agent in excess and whether the same has been transferred to the Govt. Account or not.

Once the verification is complete, the Deputy/Asstt. Commissioner of Customs, CRC-I, JNCH will process the claim and sanction the refund of the excess duty paid.

6. Difficulties, if any, faced by the trade/importer/CHA in implementation of the above said refund of amount on account of double payment of Customs Duty shall be brought to the notice of the System Manager.

Sd/-

(RAKESH MISRA)

COMMISSIONER OF CUSTOMS (IMPORT)

JAWAHARLAL NEHRU CUSTOM HOUSE.

To

All Associations (as per mailing list)

Copy to:

1) The Chief Commissioner of Customs, JNCH, Nhava Sheva.

2) The DG Systems, CBEC, New Delhi w.r.t. letter F No. IV (22)5/2011 –Sys/868 dated 17.07.2012.

3) The Commissioner of Customs (Export), JNCH, Nhava Sheva.

4) All the ADC/JC and DC/AC (Import & Export) JNCH, Nhava Sheva.

5) Manager of SBI/IDBI/BOI etc. (i.e. 17 designated banks).

6) Chief Controller of Accounts, CBEC, New Delhi.

7) PAO, JNCH and E-PAO, New Delhi.