

OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT)
JAWAHARLAL NEHERU CUSTOM HOUSE, NHAVA SHEVA,
TAL-URAN , DIST-RAIGAD

F.No. PN/CRC/2/2004

Dated the, 14th Oct. 2004

STANDING ORDER NO. 44/2004

of refund claims. All the refunds pertaining to import of goods including refunds consequential to an appellate authority will have to be filed with Central Refund Cell, situated at A-702, 7th floor, Jawaharlal Neheru Custom House, Nhava Sheva.

Assistants. The application for refund will be submitted by the applicants to the Appraising Officer/superintendent in the refund section. The Appraising Officer/superintendent will verify the documents in serial order as mentioned in form for refund claim submitted by the applicants and write original copy or photo copy, against the serial no. as submitted by the party in their application. The refund application shall be filed by the applicant in the Form appended to the Customs Refund Application (Form) Regulation, 1995.

to the application. He will open the file and put up the application to the Appraising Officer/Superintendent (Refund) for scrutiny of the refund application. The file will be submitted by him after duly attaching note-sheet on the noting side and two copies of format of Discrepancy memo on the correspondence side.

4. On receipt of the documents, the Appraising Officer/Superintendent (Refunds) shall scrutinize the claims and will prepare the Discrepancy Memo if any. The documents required for processing of the refund claim will be clearly indicated in the deficiency memo and all the documents will be called for at one go, unless the situation warrants requisition of some of the other documents arising out of reply to the memo. Deficiency Memo as well as acknowledgement will be issued to the applicant in the Form appended to the Refund Application (Form) Regulations, 1995.

alongwith application. After receipt of the reply from the applicant in case of Discrepancy Memo, the receiving clerk will re-submit the file to Appraising Officer/Superintendent who will scrutinize the documents to verify that all the required documents for processing of the refund claim have been submitted by the applicants. .

6. On receipt of the documents, if the claim is found complete in all respects for processing of the refund claims, the Superintendent/Appraising Officer will return the file to the receiving clerk with a note to the above effect immediately.

7. The clerk in Central Refund Cell will make a note in the S/12-Misc. register and put dated stamp (Round) as a token of having received complete refund application for the purpose of computing limitation of 3 months period for the purpose of interest calculation.

8. Where refund application has been found complete in all respects, the file containing refund application will be submitted to the concerned Appraising Officer/Superintendent. The Appraising Officer/Superintendent, will scrutinize the Refund Claims on merits, regarding acceptability or otherwise of the claim including the applicability of principle of unjust enrichment as envisaged in Section 27(1), Section 28C and Section 28D of the Custom Act, 1962. After Scrutinizing the claim, the file will be submitted to the Deputy/Asstt. Commissioner, Central Refund Cell, who will examine the matter and pass the order sanctioning /rejecting the Refund Claim after following the principles of natural

9. After issuance of Refund Orders, the file will be forwarded to the Cash Department by Central Refund Cell for further action.

10. All the requirements for getting sanction/rejection, preparation of refund orders, pre-auditing, verification of non payment of refund from account/cash department and other requirements involving the procedural formalities will be done by the Central Refund Cell.

charge of the Central Refund Cell and it should be ensured that they are finalized without fail within the stipulated period.

Refund Cell will make monthly group-wise extract of consolidated register and put to the Deputy/Assistant Commissioner for the purpose of effective monitoring of pendencies. A separate register will also be maintained in this regard.

13. The new procedure as aforesaid would commence w.e.f. 25.10.2004

Sd/-

14.10.2004

(NAJIB SHAH)
COMMISSIONER OF CUSTOMS (IMP.)
JNCH

Copy to:-

All department of JNCH

ATTESTED BY

(K. S. MISHRA)
DEPUTY COMMISSIONER OF CUSTOMS
APPRAISING (MAIN), (IMPORT)

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Short Details of the security	Party tendering security	Rot. & Line No. Vessels Name & amount	Signature of the receiving clerk	Signature of the A.C.s.
2	3	4	5	6

Date of cancellation of bond	Date of receipt of security from Cash Deptt.	Date of return of the security to the party	Remarks
8	9	10	11

Name of the individual or firm executing the bond or guarantee	Name of the Surety	File No. With Bill of Entry Nos & Date	Nature of the obligation	Date by which the obligation under the Guarantees or bonds is to be discharged by the executor.
2	3	4	5	6

Signature of the A.C. accepting the bond or the Guarantee	Date when the bond or Guarantee cancelled	Remarks
8	9	10

Date of receipt of Appeal Revision petition order	Appeal revision order No.	Name of appellant / petitioner	Custom House file No.	Date of issue of Refund Order	Signature of supervisory head	Remarks
2	3	4	5	6	7	8

Audit objection No. & date if any or other authority for issuing demands	Bill of Entry No. & Date	Cash / Deposit No. & date	Quantity & Description of goods	Value of goods	Name of Importer / Clearing Agent

2	3	4	5	6	7

Amount of less charge	Date of issue of demand	Clerks initial	Initial of Appraiser/ A.C.	Date of reminder sent	Date of confirmation of demand u/s 28 (c)
9	10	11	12	13	14

Initial of A.C. / S. A.
16

B/E particulars	Name & designation of the consignees	Description of goods value	Rate of duty	Amount of duty
2	3	4	5	6

Last date for receipt of Ex. Certificate (4 months)	Date of issue of demand letter	Date of receipt of ex. Certificate	Remarks
8	9	10	11

Date of issue of letter requesting for or voluntary payment / Date of Offer	Name of Importer / Clearing Agent	Bill of Entry particulars	Description of Goods	Reason for voluntary payment
2	3	4	5	6

Date of which file sent to accounts for collection	Particular of collection No. & Date	Asstt. Collector's initial	Remarks
8	9	10	11

Transit Bond Number	Name and address of the Importer	B/E No. and Date	Description	Quantity	CIF Value of goods
2	3	4	5	6	7

Bond amount	B. G. amount	Destination	Rewarehousing Certificate No. and date
9	10	11	12