

**OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT)  
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA.**

**F.NO. S/26-MISC- 61 /2007-08 CRC JNCH**

**Date:02/02/2009.**

**STANDING ORDER NO. 01/2009**

**Subject : Procedure for refund/re-credit of DEPB in pursuance of  
◆◆ Notification No.102/2007 Customs dated 14.09.2008 ◆◆ Reg.**

Consequence upon the issuance of Notification NO. 102/2007-Customs dated 14.09.2007 exempting the payment of Addl. Duty of Customs leviable thereon under sub section (5) of Section 3 of the Customs Tariff Act when imported into India for subsequent sale and ◆CBEC◆s ◆Circular No. 06/2008-Customs dated 28.04.2008 and 16/2008 dated 13.10.2008 for its implementation. The following procedure shall be followed for the grant of refunds and or re-credit of DEPB Script.

1. Receipt of Application

- A) The T.A./S.T.A. posted in CRC-II(A) & CRC-II(B) shall receive◆ the applications as per the work allocated to these sections. They shall give a dated stamp acknowledgement either on the forwarding letter of the refund application or on the Importer◆s copy of the application. All these applications received on a particular day shall be put up to the concerned Asstt./Dy. Commissioner for their signature either on the same day or on the next working day. Once these applications signed by the Asstt./Dy. Commissioner, the T.A./S.T.A. shall enter them in the master register maintained for the purpose and assigned them the file number. The same file number shall be put on the file and also on the refund applications.◆ Thereafter, the details of the refund claim shall be entered in the computer. ◆
- B) Thereafter, the Examining Officer / Preventive Officer or T.A./S.T.A. shall put up the file to the Appraising Officer / Supdt. (CRC) and if require a Deficiency Memo shall be prepared and issued.◆

2. **Processing of Refund:** After completing the above requirements the Examining Officer/Preventive Officer/Appraising Officer / Supdt. Shall scrutinize the refund application in its totality with reference to Notifications, Board◆s Circulars, Public Notices and other instructions or guidelines on the subject ◆for their admissibility or otherwise with specific remarks/analysis in respect of all aspects of the refund claim viz. The time limit; the merits and the unjust enrichment aspect. Thereafter, the officer shall ◆put up ◆a detail proposal to Asstt./Dy. Commissioner for their perusal and

orders. They shall also write to all section asking for if any confirmed demand is pending against the applicant so that the same can be recovered or adjusted in the refund under consideration.

3. The Asstt./Dy. Commissioner shall decide the refund claim on merit either by granting the refund or in case, there are infirmities, to reject the claim. The rejection shall not be without giving a Personal Hearing. In either cases a speaking order-in-original shall be issued after obtaining a running O-in-O no. from Appraising Main (Import). If the refund amount sanctioned is less than Rs. 50000/- no O-in-O is required to be issued. ❖ However in case of rejection, order-in-original shall be issued in all cases. The speaking order granting refund of the full or a part of the amount claimed or to reject, should include findings in respect of all the above mentioned three aspects of the refund claim. ❖ Even if a claim is liable for rejection on one of the grounds, findings in respect of other two grounds should also be elaborated, to avoid repetitive work at various levels. ❖ The Non-payment Certificate from accounts department is not required before passing the Order-in-original sanctioning the refund. ❖ One copy of the Order-in-Original shall be marked to CAO/Cash Deptt., JNCH.
4. ❖ Once the refund is sanctioned by the Asstt./Dy. Commissioner and after issuing the order-in-original the T.A./S.T.A. shall prepare R.O.(Refund Order) in the prescribed format and submit ❖ it to the A.O. / Supdt. For signature. ❖ Thereafter the file alongwith R.O. shall be forwarded to IAD for Pre-audit the R.O., if the amount sanctioned is Rs. 5 lakh or more. ❖ After Pre-audit the file shall be forwarded back to CRC-II. Thereafter, the R.O.s ❖ shall be handed over to the applicant or his authorized person or be dispatched by the Speed Post.
5. On presentation of R.O, for payment, by the party, and on receipt of the relevant file from CRC, the accounts deptt. shall prepare a cheque for the payment, after ensuring that No Payment of refund of 4% Special Additional Duty was made earlier. The Accounts Dept. shall ensure that the payment/ ❖ issue of cheque is made within three working days from the date of receipt of R.O. and file from CRC.. After issue of cheque file will be sent back to the CRC section and CRC section shall complete the Post Audit formalities. ❖❖❖❖❖❖
6. This S.O. does not interfere in the existing S.O.s or any other instructions for the refunds other than refunds under Notfn. 102/2007 dated 14/09/2007. ❖ The instructions contained in other S.O.s relevant to these refunds will ❖ also apply. ❖❖❖

Sd/-(02-02-09)

(SANJEEV BEHARI)  
COMMISSIONER OF CUSTOMS (IMPORT)

Attested by

NHAVA SHEVA.

(Jhamman Singh)  
Asstt.. Commissioner of Customs  
Central Refund Cell