

OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT)  
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA  
TAL: URAN, DIST: RAIGAD, MAHARASHTRA-400 707.

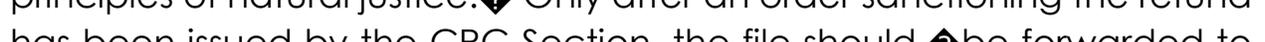
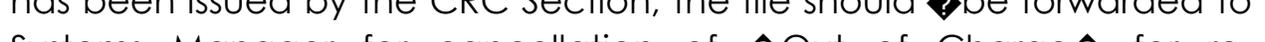
F.No.S/22-Gen-06/2010

AM(I)  Date: 01.04.2010

STANDING ORDER NO.  21/2010

 Subject : Streamlining the procedure of re-assessment consequent to  Order-in-Appeal/CESTAT Order etc. resulting in re-crediting  of  DEPB Scrip/Grant  of refund  regarding

 Attention is invited to the cases where appellate authorities/courts order re-assessment of the Bill of Entry after import clearances which result into consequential re-credit of DEPB scrips or refund of duties paid.  In such cases, if re-assessment is done in EDI, there will be an automatic re-credit of the DEPB scrip.  It results in grant of refund without examining the aspect of unjust enrichment and other procedural aspects as provided under Section 27 of the Customs Act, 1962.

2.  It is hereby directed that prior to re-assessment and re-credit in the  relevant scrips, the concerned Appraising Groups shall forward such  cases of consequential refunds to the concerned Centralised Refund Section (CRC) for sanction of refund. The concerned AC/DC of the CRC Section shall pass a formal order after following principles of natural justice.  Only after an order sanctioning the refund has been issued by the CRC Section, the file should  be forwarded to Systems Manager for cancellation of  Out of Charge  for re-assessment and of re-credit of refund amount to DEPB Scrip or entering departmental comments regarding payment of refund in other cases. 

3. All the concerned are advised to follow the above procedure strictly.

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(A.K.DAS)  
COMMISSIONER OF CUSTOMS (IMPORT)

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To,

All the concerned officers.

Copy to :

1. The Chief Commissioner of Customs, JNCH, Sheva.
2. The Commissioner of Customs (Import/Export/Appeals), JNCH, Sheva.
3. Guard file.

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