STANDING ORDER NO. 27/2018

Sub: Time limits for issuing Refund Order (CRC & SAD) after preparation of Order-In-Original & Disbursal of Cheque by Cash Section – reg.

Attention of all officers under the jurisdiction of JNCH is invited to issue of disposal of Refund cases under Section 27 of the Indian Customs Act, 1962 and Notification No. 102/2007-Cus. dated 14.09.2007 (SAD Refund).

2. In order to ensure that there is no delay in disbursal of refund claim after issue of Order-In-Original, following instructions are being issued:-

(i) The concerned Appraiser/Superintendent shall ensure that concerned Tax Assistant/Senior Tax Assistant prepares Refund Order (R.O) not later than two (02) working days from the date of issue of Refund Sanction Order (Order-In-Original) and sent to Cash Section not later than two (02) working days.

(ii) The CAO/ACAO (Cash section) shall ensure that the cheque for disbursal of refund amount as per refund orders received from CRC-I and SAD is prepared and issued not later than two (02) working days after the receipt of Refund Order in Cash section.

Sd/-

(SUBHASH AGRAWAL)
Commissioner of Customs, NS-III
JNCH, Nhava Sheva.

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH.
2. The Commissioner of Customs, NS-G/NS-I/NS-II/NS-IV/NS-V, JNCH.
3. All Additional/Joint Commissioners of Customs, JNCH.
4. All Deputy/Assistant Commissioner of Customs, JNCH.
5. All Sections/Groups of NS-G, NS-I, NS-II / NS-III/NS-IV/NS-V, JNCH.
6. The Chief Accounts Officer/ACAO, Cash Section, JNCH.
7. AC/DC, EDI for uploading on JNCH website immediately.