



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-III  
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F. No. S/26-Misc-63/2018-19 /CRC-I/NS-III

Date : 25.02.2019

**STANDING ORDER NO. 04/2019**

**Sub: Re-assessment of Bills of Entry involving Refund Claim of Excess Duty paid -Reg.**

Instances have been noticed of pendency of processing of Excess Duty claims received in CRC-1 section on the grounds that the Bills of Entry have not been Re-assessed by the concerned Group.

2. The recurring issues involved in the aforesaid refund claims of Excess Duty are as follows:

a. The Importer files the Bill of Entry and pays the duty accordingly. Later on they realize that due to oversight they have not claimed the exemption benefit of particular Notification.

b. The Importer files the Bill of Entry and pays Anti Dumping Duty (ADD) as per ADD Notification. Further, Director General of ADD & Allied Duties has not recommended continuation of ADD on particular commodity as per final findings of Review.

c. Special Excise Duty or CVD or any other duty levied upon them was abolished vide particular Notification and/or wrongly levied at higher rate instead to be levied at lower rate as per particular Notification.

d. The Importer has not claimed SAPTA/PTA/COO benefit which was available to them at the time of import.

e. The Importer has wrongly filed the quantity /value /currency /CTH/invoice etc. in the Bill of Entry.

f. The appellate authorities set aside assessment orders, especially loading of values and such orders are accepted by the Revenue.

g. Other miscellaneous issue.

3. In view of para 2, it is noticed that in all such Excess Duty Refund claims, Re-assessment of Bill of Entry by the concerned Group is mandatory to decide the eligibility of exemption benefit of particular notification and accordingly to calculate the quantum of excess duty paid.

4. Re-assessment is to be done by the Group and consequential refund is to be granted by the CRC Section. This entire exercise is to be completed within 3 months as there is no separate window for doing re-assessment. Hence, AC/DC of the concerned Groups are directed to re-assess the Bills of Entry on merit without delay as per eligibility of exemption benefit of particular notification.

5. Difficulties, if any, faced in implementation of this Standing Order may be brought to the notice of the Joint / Additional Commissioner incharge of "Centralized Refund Section".

Sd/-  
(R. K. MISHRA)  
Commissioner of Customs  
NS-III, JNCH

To:

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH for information.
2. The Commissioner of Customs, NS-G/ NS-I/NS-II/ NS-IV / NS-V, JNCH
3. All Additional / Joint Commissioner 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 BCBA / Other Trade Associations.
7. The AC/DC, EDI for uploading on JNCH website immediately.