



**BHARAT  
SARKAR**

भारत सरकार/ Government of India  
वित्त मंत्रालय / Ministry of Finance  
आयुक्त सीमा शुल्क एनएस-III का कार्यालय (सीआरसी)  
**Office of Commissioner of Customs-NS-  
III(CRC)**

जवाहर लाल नेहरू कस्टम हाउस (जेएनसीएच)  
Jawaharlal Nehru Custom House (JNCH)  
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**INDIAN  
CUSTOMS**

F.No: S/26-Misc-02/17-18/CRC-I/NS-III

Dated: 16.07.2025

**MINUTES OF MEETING HELD ON 14.07.2025 WITH TRADE ON THE ISSUES  
FACED IN THE ONLINE ICEGATE REFUND MODULE**

A meeting to discuss the issues faced by the importers/exporters while filing online refund claim application on the ICEGATE refund module was held on 14.07.2025 at 12:00 Hrs in the Conference Hall, 5<sup>th</sup> Floor, JNCH with the trade/stakeholders under the Chairmanship of Shri Arvind B. Ghuge, Additional Commissioner of Customs, NS-III, which was also attended by Shri Shashikant Y. Mane, Assistant Commissioner of Customs, CRC, NS-III & Smt. Girija S. Nair, Assistant Commissioner of Customs, CRC, NS-III. The Additional Commissioner of Custom, NS-III and the Assistant Commissioners of Customs, CRC present during the subject meeting are hereinafter referred to as – ‘the Committee’.

Besides above, the said meeting has been attended by the officers of Centralised Refund Section and below mentioned representatives from the trade/stakeholder organizations:

S.No.	Name of Attendee from Trade	Designation
1.	Sh. Vinayak Aporaj	Vice President, BCBA
2.	Sh. Ganpat Korde	Vice President, BCBA
3.	Sh. Nirav Thakker	Hon. Secretary, BCBA
4.	Sh. Harsh lapala	Managing Committee , BCBA
5.	Sh. Shridhar Ladne	For Syngenta India Pvt. Ltd
6.	Sh. Rajesh Naik	For Tecio Logistics Pvt Ltd.
7.	Sh. Dhananjay Jadhav	For Mirc Electronics Ltd.
8.	Sh. Krutagna patel	For K.P. Enterprises
9.	Sh. Sandeep Kumar Singh	Advocate
10.	Sh. Ravi Sawant	CHA for Babaji Shivram clearing & carrier Pvt. Ltd.
11.	Sh. Dhiraj Mokal	CHA
12.	Sh. Anil Malav	CHA
13.	Sh. Sandeep Chikane	CHA
14.	Sh. Kiran Pokharkar	CHA

At the outset, the Chairman welcomed all the members. Thereafter, following issues/agenda points were discussed during the meeting: -

**1) Refund claims pertaining to Non-ICEGATE user, individuals and claims arising out of shipping bills.**

It is submitted by the trade that the applicants are not able to file refund claims pertaining to Non-ICEGATE user/Non-IEC users, individuals and claims arising out of shipping bills. Further, they requested that an option to file refund claim in these cases should also be available on the Online ICEGATE



module and for the meanwhile, these types of refund claims may be considered for manual processing.

The ADC, NS-III submitted that CRC Section is aware of the said issue and the same has already been referred to ICEGATE, DG System. The ICEGATE team has also addressed the said issue submitting that the same will be resolved in the subsequent phases. The Committee, further, advised that the trade should also raise the issue with ICEGATE and, thereafter, submit an application, along with supporting documents like ICEGATE Token/Incident Number, relevant screenshots etc., to considering the claim manually.

**2) Size limit issue while uploading documents on the online ICEGATE Module.**

It is submitted by the trade that in pre-deposit and other cases, many a time, the documents to be uploaded on the ICEGATE portal, due to comprise of many pages, exceeds size limit due to which the applicant have to compress/divide the documents which subsequently the hindered the online filing process.

The Committee submitted that the file size available to upload documents is 1.5 MB. However, the trade is able to upload only up to 1 MB file size and, many a times, a simple document to be uploaded exceeds that size limit. The said issue has been raised with the ICEGATE, DG System to increase the document uploading size. Meanwhile, it is directed that the applicant, in these cases, upload at least the initial pages of the concerned documents and mail the complete document to the gov mail id of CRC Section i.e. [crc.jnch@gov.in](mailto:crc.jnch@gov.in), mentioning in the email that they could not upload the concerned documents on the online ICEGATE refund portal due to size limit restriction. Further, the members of the trade were also advised to make aware other trade members/stakeholders regarding the said the resolution for time being.

**3) Payment release time after sanctioning of online refund claim and generation of refund scroll.**

The trade submitted that, after the Refund Order being sanctioned and the refund scroll being generated, the disbursement of payment to the account of applicant is taking much time and in some cases it has even taken more than 20 days after scroll generation. It is, thus, requested by the trade that the payment after scroll generation should be time bound and it should be credited to the applicants account immediately, as it happens in the case of drawback/IGST scrolls.

The Committee took the cognizance of the issue and assured that the said issue will be raised with the ICEGATE, DG System.

**4) Mechanism to transfer the refund application when the officer of CRC is on leave or transferred:**

The trade members submitted that they get a general feedback from the applicants that, if an refund application is assigned to the officer of CRC on the ICEGATE portal and the said officer got transferred or is on leave, in that cases will the application remains on the said officer's id or is there any mechanism to instantly transfer the said claim to the id of linked officer.



The ADC, NS-III submitted that while conceptualizing this utility, the system envisages that there would be only one Assistant Commissioner who will be dealing with a refund application on a standalone basis, but the bigger zones like JNCH where there is Centralized Refund Section, there are more than one Assistant Commissioner of Refund Section and so this office has already referred to the ICEGATE that whenever a refund application is filed on the ICEGATE portal, the same should be segregated as per our requirement (i.e. alphabets assigned to the AC as per work order) and assigned to the relevant AC, as such. Further, as the similar issue has been raised from the trade side also, the Committee assured that they will discuss the matter with Commissioner of Customs, NS-III and a mail will be written to the ICEGATE with additional requirement like adding link officer in the ICEGATE module itself etc.

**5) Disbursal of refund claim in timely manner, giving preference to older claims and scarcity of awareness to the applicant regarding requisite documents for a particular type of claim.**

The trade members requested that refund claim is to be disposed in minimum time possible and preference may be given to the older applications while processing the claims. Further, the trade requested that many time the applicants are not aware of the documents required for a particular type of claim and many times they face technical issues for not being habitual with the online module and hence, a Nodal Officer may be assigned for telephonic redressal of the issues faced by the applicants.

The Committee submitted that staff member are already sensitized for fast disposal of the online refund claims and as per the online module the refund claims are already being arranged in the pendency order itself and the officers also processed the same on the first in first out basis i.e. older claims are taken first. Further, the Committee submitted that in most cases incomplete refund claims are being submitted and hence, deficiency memos are issued. However, the applicant, in spite of being the ultimate beneficiary, take much time for submission of deficient documents and as the online refund module start counting the pendency from the initial filing of the refund claim, the pendency keeps on increasing in the online module.

In view of above, the Committee suggested the members that the trade should be made aware that the Deficiency memo replies must be submitted within 2-3 days and if possible on the same day itself. Further, the ADC, NS-III directed to the both the ACs, that a SOP should be prepared and circulated to the trade regarding the necessary documents required for the specific type of refund claim. Further, regarding the nodal officer, it is submitted that it would not be feasible to assign a specific officer for the grievance redressal as the CRC work is divided with all the officers. However, it is advised that the applicant should mentioned his email id and mobile number in the application itself so that this office may approach to applicant, in case of delay in submission of DM reply, for redressal of their issues.

**6) Option of single application filing for claim containing multiple Bills of Entry as in case of RD, EDD etc.**

The trade member raised an issue that in case of a claim containing multiple Bills of Entry, it took weeks of time to file multiple claims which in the earlier manual processing case was filed with only a single claim. The member



submitted that in many such cases they have 200-300 Bills of Entry and they are able to file 20-30 claims per day only and even in the some RD cases number of BoEs in single claim reach up to 2000 Bill of Entry, which not only increases the load on the trade side but also on the officer side also. Hence, it is requested that a mechanism should be developed in the portal to consider multiple Bills of Entry in a single claim itself.

The Committee submitted that they have already raised the issue with ICEGATE team and hopefully the same will be developed in the upcoming phases.

#### **7) Integration of Re-assessment and refund module.**

The trade has submitted that cases where a re-assessment application is filed by the user/applicant on the ICEGATE re-assessment module and a refund arises due to such re-assessment, in these scenarios the applicant have to again apply for refund on the ICEGATE refund module. The trade requested that the re-assessment and refund module should be integrated in such a way that as soon as the re-assessment request has been approved on the ICEGATE portal and the applicant becomes eligible for refund, the same should be automatically forwarded to the refund section.

The matter was discussed and the Committee directed to take cognizance of the issue for onward submission to ICEGATE, DG System.

#### **8) Pending refund claims pertaining to the Baggage duty payment.**

The trade member submitted that some double duty baggage claims are pending from long time. The DG system has also issued an advisory clarifying the roles of UB centre and Refund Section in relation to processing of refund claims. It is also submitted that in these cases payment is done by individuals and hence, it is requested that these claims, and such claims in future, are considered for manual processing for time being. Further, it is also requested, that in case the payment is made by Custom Brokers, the same to be refunded in the accounts of customs broker.

The Committee submitted that a letter has already been issued to UB system in this regard. Further, the issue, as covered under refund to individual, has also been referred to the ICEGATE. Further, it is advised that such claim should be considered for manual processing for the time being.

#### **9) Port code issue with claims pertaining to Arshiya.**

The trade member submitted that claims pertaining to Arshiya i.e. Bill of Entry being filed at Arshiya is, as per PN issued earlier, to be sanctioned from CRC Section, JNCH. However, at the time of filing the refund claim for the BoEs pertaining to Arshiya, when the port code of JNCH i.e. INNSA1 is inserted, the system does not accept the same, and when port code of Arshiya is entered the claim is routed wrongly as there is no Refund Section in Arshiya.

The Committee took the cognizance of the issue for onward submission to ICEGATE, DG System.

#### **10) Double OTP verification i.e. both on mobile and mail for validating the online refund application/change of password/profile update.**



The trade member submitted that the applicant, at the time final submission of the duly filled online refund application, has to validate the same through the OTPs sent on the mobile as well as on the mail. Further, the OTP in the case of mobile comes instantly, however, the OTP to be received on the mail took much time and, many a times, it is not received to them on the mail. Hence, it is requested that the verification at the time of final submission should be done only by a single OTP received either on mobile or on the mail id.

The ADC, NS-III submitted that the trade should have a choice to choose either mobile OTP verification or mail OTP verification and further, directed to take the issue on record for further submission to ICEGATE, DG system.

**11) Mechanism for refund claims pertaining to pre-deposit and cases, in which there is no Bill of Entry/Shipping Bills are involved.**

The trade members submitted that as per the current module the Bill of Entry field is mandatory to be filled for submission of online claim. However, cases in which refund is arising out of an appellate order which contains no Bill of Entry/Shipping Bill etc., the filing of refund claim would not be possible unless the Bill of Entry field is made as non mandatory.

The matter was discussed and it is concluded that in many cases like pertaining to license, penalty u/s 114AA etc, there is possibility of not having any specific BE/SB in a particular claim and hence, along with addition of Section 129EE under the field containing claim type, the Bill of Entry/Document Number field should also be marked as non mandatory. Accordingly, the ADC, NS-III gave directions to raise the said issue also with ICEGATE, DG System.

**12) IFCS code registration pending for most of the importers.**

It is discussed that on contrary to the case of Exporters, most of the importers have not completed their IFSC code/AD code registration without which the online refund application cannot be filed.

The ADC, NS-III, advised the members of the trade association to sensitize the importers/other members of the trade about the issue and make them aware to complete the IFSC registration with EDI system for ease in filing future refund claims. Further, it is directed by the ADC, NS-III that this point should also be included in the SOP to be prepared.

**13) Logging out of Customs officer's id on the online refund portal within a very short span i.e. around 30-40 seconds.**

While discussing and going through the officer side user module of Online ICEGATE Portal, it is observed that officers ID usually log out in very short span of time, which affects the efficiency of the officers of Refund Section. Hence, it is directed by the ADC, NS-III, that this issue should also be raised with ICEGATE, DG System.

**14) Claim Withdrawal and Return option to be included in the online portal.**

It is discussed and concluded that a withdrawal and a return of claim option/utility should be available to the trade as well as the department so that



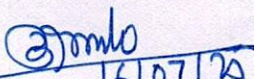
cases in which refund claims are filed pre-maturely or before completion of necessary compliance can be disposed for the time being.

**15) Delay in closure of Bill of Entry for refund cases in which double Bills of Entry has been filed for a single consignment.**

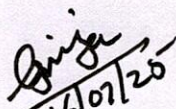
The trade members submitted that in the cases in which an advanced Bill of Entry was filed and duty was paid, however, due to unavoidable circumstances, the consignment was routed to other port and was cleared, thereto, after payment of duty. In these cases, the refund of duty paid for initial Bill of Entry is not processed unless the initial BE has been closed/purged in the ICES system. And hence, the CRC officers will not be able to process the claim in these cases unless the BE has been closed and the officer would be compelled to reject/return the claim for non compliance. Hence, the assessing group must be sensitized regarding the same i.e. timely closure of BoEs in the system.

The matter was discussed and the Committee suggested that the trade should include this matter in the upcoming PTFC meetings so that the Assessing Group can be sensitized about the same.

The meeting ended with permission of the chair.

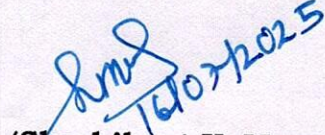
  
16/07/25  
(Arvind B. Ghuge)

**Additional Commissioner of Customs,**  
NS-III, JNCH, Mumbai Zone - II  
JNCH, Mumbai Zone - II

  
16/07/25

(Girija S. Nair)

**Assistant Commissioner of Customs,**  
Centralized Refund Cell, NS-III,  
JNCH, Mumbai Zone - II

  
16/07/2025

(Shashikant Y. Mane)

**Assistant Commissioner of Customs,**  
Centralized Refund Cell, NS-III,  
JNCH, Mumbai Zone - II

Copy to:-

1. The Chief Commissioner of Customs, Mumbai Zone - II  
- for kind information, please.
2. The Commissioner of Customs, NS-III, JNCH.
3. The Additional Commissioner of Customs, NS-III, JNCH.
4. The Assistant Commissioner of Customs, CRC, NS-III, JNCH.
5. All Appraisers and Superintendents of CRC Section, NS-III, JNCH.
6. All the members of Trade association (via email)
7. EDI Section for uploading on JNCH website.
8. Office Copy.