

**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-III)
MUMBAI ZONE-II, JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
TALUKA: URAN, DISTRICT: RAIGAD, MAHARASHTRA-400707.**

F. No. S/22-Gen-150/2015-16 AM (I)

Dated 08.09.2017

PUBLIC NOTICE NO. 117/2017

Sub: Refund of amount on account of double-payment of Customs Duty-Reg.

Attention of the Importers, Exporters and all other stakeholders is invited to the Facility Notice No 62/2012, dated 19.11.2012 issued by JNCH on the above subject.

2. Para 5 of aforesaid Facility Notice provides that on receiving the Refund claim (refund in cases of double/multiple payment of Customs Duty), the proper officer will verify the claim and will cross check the claim in following manner:
(a)Verification from the PAO/e-PAO office regarding double/multiple payments for the same Bill of Entry of the amount to be refunded as also being reported by the banks in the scroll for transfer to RBI;

(b)Verification from Challan enquiry available at the ICEGATE website (http://www.icegate.gov.in/web/Challan_Enquiry) may also be done by appropriate officer regarding the payments made and the corresponding acceptance/rejection status by the ICES system;

(c)Verification by the System Manager from ICES data regarding the facts of payment integration and the corresponding transaction recorded in the ICES System; and

(d)Verification/confirmation from the Bank regarding the transactions claimed to have been paid by the Importer/agent in excess and whether the same has been transferred to the Govt. Account or not.

3. It has been observed that processing of refund claim is often delayed due to delay in receipt of verification report from PAO / e-PAO Office as provided under clause (a) above.

4. In order to ensure that there is no delay in processing of such refund claim, it has been decided that if any verification report from PAO/e-PAO office is not received within 15 days from the date of request made to PAO / e-PAO in this regard, the Deputy/Asstt. Commissioner of Customs, CRC-I, JNCH, will further process the claim on the basis of verification reports as provided under clause (b) to (d) above and considering other facts and evidences available on record.

5. However, if subsequent to disposal of said refund claim, verification report received from PAO / e-PAO indicate any mis-declaration on the part of claimant, then suitable action for recovery needs to be taken as provided section 28 of the Customs Act, 1962 besides taking any other action under any other law for the time being in force for the act of mis-declaration / misstatement / fraud etc., if any.

6. Difficulties, if any, faced in implementation of this Public Notice may be brought to the notice of the Joint / Additional Commissioner incharge of "Centralized Refund Section" [Tel No: 022- 27243184, email id: appraisingmain.jnch@gov.in / rajiv.shankar@nic.in].

7. Action to be taken in terms of decisions taken in this Public Notice should be considered as standing order for the purpose of officers and staff.

Sd/-

(SUBHASH AGRAWAL)

Commissioner of Customs (NS-III).

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.

