

**STANDING ORDER No.12/2016**

Sub.:- General guidelines for implementation of e-payment of refund-Reg.  
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Attention of all the concerned Staff members is invited to the Board's Circular No.1013/1/2016-CX dated 12.01.2016 on the above subject and the procedure being followed by the field formations for payment of refund.

2. Presently, at JNCH, there is an optional facility of directly crediting the applicant's bank account, through RTGS (Real Time Gross Settlement) or NEFT (National Electronics Funds Transfer) System as per the Board's Circular No. 18/2010- Customs dated 08.07.2010 and JNCH Facility Notice No. 16/2010 dated 16.02.2010.

3. In order to speed up the transfer of the refund directly to the beneficiary's bank account after sanction of the refund claim and thereby promoting ease of doing business, the following procedure for e-payment of refunds is hereby prescribed for implementation by all the concerned field formations (in both SAD refund and other than SAD refund cases):-

**I. E-PAYMENT THROUGH AUTHORIZED BANKS**

- a) The payment under the system of electronic payment of refund amounts through RTGS/NEFT facility shall be made by the field formations through authorized banks.
- b) As most of the field formations are maintaining current account with nearest Govt. business enabled branch of the State Bank of India, the e-payment procedure may be implemented through those branches. In case any field formation is maintaining Govt. account with bank(s) other than the State Bank of India, e-payment may be made through such bank(s). More than one bank may also be authorized for e-payment.
- c) The Commissioner concerned, after obtaining concurrence from the authorized bank(s) within the JNCH jurisdiction to provide for payment of refund to assesseees through RTGS/NEFT facility, shall authorize the refund sanctioning authorities within the JNCH jurisdiction to make e-payment of refund/rebate through such authorized banks only.
- d) The banks may charge the refund claimant fee for remitting the refund amount through RTGS/NEFT as per RBI guidelines and the claimant would get only the net amount. This should be quantified and fixed in consultation with the authorized bank for payment to the claimant's account.

**II. PROCEDURE FOR E-PAYMENT**

- a) While filing refund/rebate claim for the first time, the claimants opting for this facility shall provide one-time authorization in duplicate, duly certified by the beneficiary bank in a prescribed format (enclosed as **Annexure-A**). One copy shall be retained by the department and one copy shall be sent to the bank along with the first refund sanction order of the applicant.
- b) The refund sanctioning authority would forward the following documents to the authorized bank at periodic intervals:-
  - (i) A signed statement (copy of sample format enclosed as **Annexure-B**) of sanctioned orders which inter alia contains details of the beneficiaries and the amounts sanctioned.
  - (ii) A cheque in favour of the bank as mentioned above for the consolidated refund/rebate amount,
  - (iii) A soft copy of the above statement to the banks through e-mail.
- c) The refund sanctioning authority shall ensure that at least one signed statement of sanctioned orders along with a cheque for the consolidated refund/rebate amount, in the prescribed format (**Annexure-B**), is forwarded to the authorized bank in a given month. The said statement shall cover the details of all the refund/rebate orders sanctioned till the date of forwarding of the statement to the bank.
- d) Upon receipt of the statement signed by the refund sanctioning authority and the cheque for the consolidated refund amount, the bank would credit the refund amounts to the respective accounts

of the claimants through NEFT/RTGS after deducting the applicable NEFT/RTGS charges as per RBI guidelines. The concerned AC/DC/Jt. Commissioners/Additional Commissioners in-charge are expected to ensure that there is no delay in the disbursement of the sanctioned amounts.

### **III. PROCEDURE FOR RECONCILIATION**

- a) A UTR (Unique Transaction Reference) is generated for each transfer of funds to the beneficiary's account by the bank. This UTR is a bank's acknowledgement evidencing the transfer of the fund to the claimant's bank account and should be collected from the bank at periodical intervals along with a periodic report to be prescribed by the Commissioner.
  - b) After the transfer of the sanctioned refund amount to the beneficiary's account, UTR reports received from the bank should be sent by the refund sanctioning authority to the PAO concerned at the end of each month enclosing the details of cheques issued with the date and amount. A sample copy of the enclosure to the letter to PAO is enclosed as **Annexure-C**. The format of Annexure-C, if needed, may be amended/modified.
  - c) After the transfer of the amounts to the claimants, the bank shall generate 'periodic scroll' containing the details of refund amount sanctioned to various claimants along with other details as necessary and send the same to the PAO concerned giving details of receipt of consolidated cheques and payments made by the bank.
  - d) The PAO is requested to reconcile the cheques issued by the field formations in respect of the refund with the periodic scroll sent to them by the bank and report discrepancy, if any, to the field formation concerned who, in turn, would verify the same and send compliance report to the PAO.
4. Difficulty, if any, in implementation of the above procedure may be brought to the notice of the undersigned.

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**(D.K. SRINIVAS)**

**COMMISSIONER OF CUSTOMS, NS-I & III**

**Encl.: Annexure-A (1 page)**  
**Annexure-B (1 page)**  
**Annexure-C (2 pages)**

**Copy to:**

1. The Pr. Chief Commissioner of Customs, Mumbai Zone- II
2. The Pr. Commissioner / All the Commissioner of Customs, Mumbai Zone- II
3. All Addl./Joint Commissioners of Customs, Mumbai Zone- II
4. All Deputy/Asstt. Commissioners of Customs, Mumbai Zone- II
5. The DC/EDI for uploading on the JNCH website
6. Bombay Custom House Agent Association
7. All Trade Associations

**AUTHORIZATION**

To,

The Deputy/Assistant Commissioner,

\_\_\_\_\_  
Madam/Sir,

Subject: Authorisation for Refund / Rebate – reg.

I/We authorize payment/credit of sanctioned rebate/ refund amount of Central Excise/Service Tax for all my rebate/refund claims filed at your office directly to my bank account through RTGS/NEFT after deduction of applicable RTGS/NEFT charges, as per RBI guidelines. In case of any remittance made by mistake or duplicate. I /we undertake to re-credit the same to the department. I hereby declare following details for the purpose.

1.	Name & Address	
2.	15 Digit CEX/ST Registration No./IEC	
3.	Constitution of the business (Proprietorship/Partnership/LLP/Private Ltd/Public Ltd./Other)	
4.	DETAILS OF APPLICANT	
	Address	
	Telephone / Mobile No.	
	Email ID	
5.	BANK ACCOUNT DETAILS OF THE REGISTERED ASSESSEE/EXPORTER TO WHICH SANCTIONED REFUND AMOUNT IS TO BE DEPOSITED	
	Name of the Bank	
	Branch Bank Account No.	
	IFS Code	
	Type of Bank Account: Saving A/c Current Account.	

I/We fully understand that any information furnished in the application if found incorrect or false will render my/us liable for any penal/action or other consequences as may be prescribed in law or otherwise warranted

Place:

Signature\_\_\_\_\_

Date:-

Name\_\_\_\_\_

Designation

(Proprietor/Partner/Director/Authorized Signatory)

Enclosed:(1) Photocopy of a cancelled blank cheque.

**BANK VERIFICATION**

Certified that above details are tallied with bank record and found correct.

Signature:-

Name:-

Seal of the Bank

Note:-

1.In case the authorization is signed by authorized signatory, the Bank Manager shall verify and confirm that said authorized signatory is indeed authorized by the firm/company to transact with the Bank.

2.All information detailed above shall be mandatorily filled/provided.

**Annexure – B**

OFFICE OF THE ASSTT. /DY. COMMISSIONER

C.No. \_\_\_\_\_

Dated \_\_\_\_\_

To,

The Branch Manager,

\_\_\_\_\_ Bank.

Sir,

**Sub:-Payment of refund claims amount directly to the assessee's /exporter's bank account through RTGS/NEFT – Regarding.**

Please find enclosed herewith a Cheque No. \_\_\_\_\_ dated \_\_\_\_\_ for an amount of Rs. \_\_\_\_\_ and a list of refund/rebate claims(in duplicate) sanctioned by he undersigned during the period from \_\_\_\_\_ to \_\_\_\_\_ in favour of the beneficiary(s) whose details are provided as under:-

Sl. No.	Beneficiary Name	Name of the Beneficiary Bank	Beneficiary Bank account No.	IFSC Code No.	Refund amount sanctioned	Remitter's account No.	Ref.No of the sanction order
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

2. Please remit the amount mentioned in col.No. 6 of the table above through RTGS/NEFT by debiting our account no. mentioned above.
3. You may recover RTGS/NEFT charges as per RBI guidelines, leviable on the said sanctioned amount and remit the balance amount to the bank account of the beneficiary.
4. Essential details of the beneficiary have also been sent through my official e-mail account viz \_\_\_\_\_ to your email account \_\_\_\_\_
5. It is requested to return the duplicate copy of Annexure B duly certified by the bank. In case of non-remittance, please provide reasons for the same with further advice, if any.

Yours faithfully

Encl. Cheque NO. \_\_\_\_\_ dated \_\_\_\_\_ for Rs.

Signature with date

Name

Designation

Office Seal

Telephone No.

