## OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT) JAWAHARLAL NEHERU CUSTOM HOUSE, NHAVA SHEVA, TAL-URAN, DIST-RAIGAD

F.No. PN/CRC/2/2004

Dated the, 14<sup>th</sup> Oct. 2004

STANDING ORDER NO. 44/2004

of refund claims. All the refunds pertaining to import of goods including refunds consequential to an appellate authority will have to be filed with Central Refund Cell, situated at A-702, 7th floor, Jawaharlal Neheru Custom House, Nhava Sheva.

Assistants. The application for refund will be submitted by the applicants to the Appraising Officer/superintendent in the refund section. The Appraising Officer/superintendent will verify the documents in serial order as mentioned in form for refund claim submitted by the applicants and write original copy or photo copy, against the serial no. as submitted by the party in their application. The refund application shall be filed by the applicant in the Form appended to the Customs Refund Application (Form) Regulation, 1995.

to the application. He will open the file and put up the application to the Appraising Officer/Superintendent (Refund) for scrutiny of the refund application. The file will be submitted by him after duly attaching note-sheet on the noting side and two copies of format of Discrepancy memo on the correspondence side.

4. On receipt of the documents, the Appraising Officer/Superintendent (Refunds) shall scrutinize the claims and will prepare the Discrepancy Memo if any. The documents required for processing of the refund claim will be clearly indicated in the deficiency memo and all the documents will be called for at one go, unless the situation warrants requisition of some of the other documents arising out of reply to the memo. Deficiency Memo as well as acknowledgement will be issued to the applicant in the Form appended to the Refund Application (Form) Regulations, 1995.

alongwith application. After receipt of the reply from the applicant in case of Discrepancy Memo, the receiving clerk will re-submit the file to Appraising Officer/Superintendent who will scrutinize the documents to verify that all the required documents for processing of the refund claim have been submitted by the applicants.

6. On receipt of the documents, if the claim is found complete in all respects for processing of the refund claims, the Superintendent/Appraising Officer will return the file

to the receiving clerk with a note to the above effect immediately.

7. The clerk in Central Refund Cell will make a note in the S/12-Misc. register and put dated stamp (Round) as a token of having received complete refund application for the purpose of computing

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limitation of 3 months period for the purpose of interest calculation.

8. Where refund application has been found complete in all respects, the file containing refund application will be submitted to the concerned Appraising Officer/Superintendent. The Appraising Officer/Superintendent, will scrutinize the

Refund Claims on merits, regarding acceptability or otherwise of the claim including the applicability of principle of unjust enrichment as envisaged in Section 27(1), Section 28C and Section 28D of the Custom Act, 1962. After

Scrutinizing the claim, the file will be submitted to the Deputy/Asstt. Commissioner, Central Refund Cell, who will examine the matter and pass the order sanctioning /rejecting the Refund Claim after following the principles of natural

9. After issuance of Refund Orders, the file will be forwarded to the Cash Department by Central

Refund Cell for further action.

10. All the requirements for getting sanction/rejection, preparation of refund orders, pre-auditing,

verification of non payment of refund from account/cash department and other requirements involving

the procedural formalities will be done by the Central Refund Cell.

charge of the Central Refund Cell and it should be ensured that they are finalized without fail within

the stipulated period.

Refund Cell will make monthly group-wise extract of consolidated register and put to the

Deputy/Assistant Commissioner for the purpose of effective monitoring of pendencies. A separate

register will also be maintained in this regard.

13. The new procedure as aforesaid would commence w.e.f. 25.10.2004

Sd/-

14.10.2004

(NAJIB SHAH)

COMMISSIONER OF CUSTOMS (IMP.)

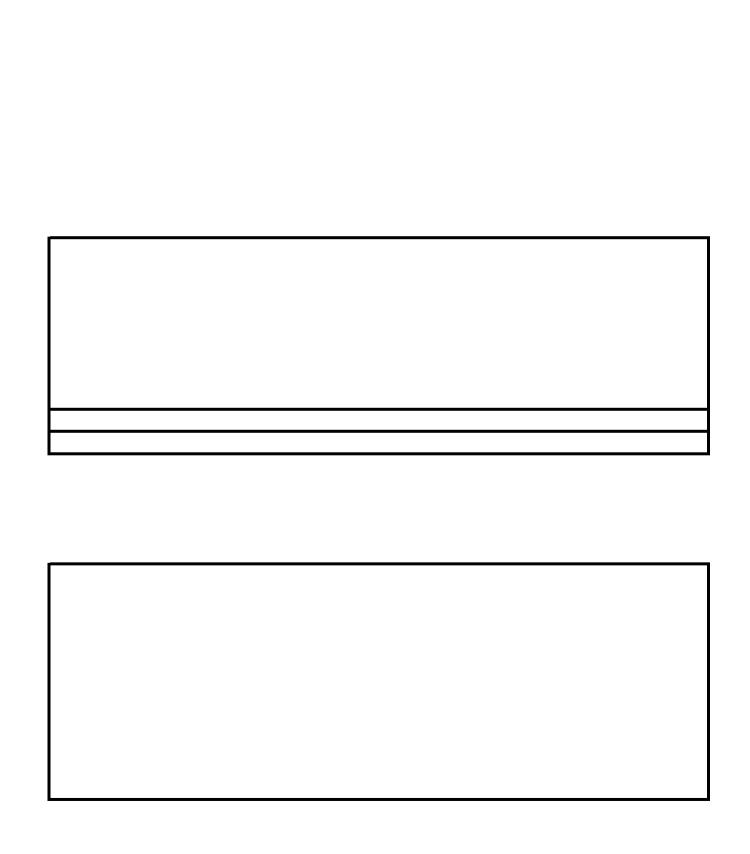
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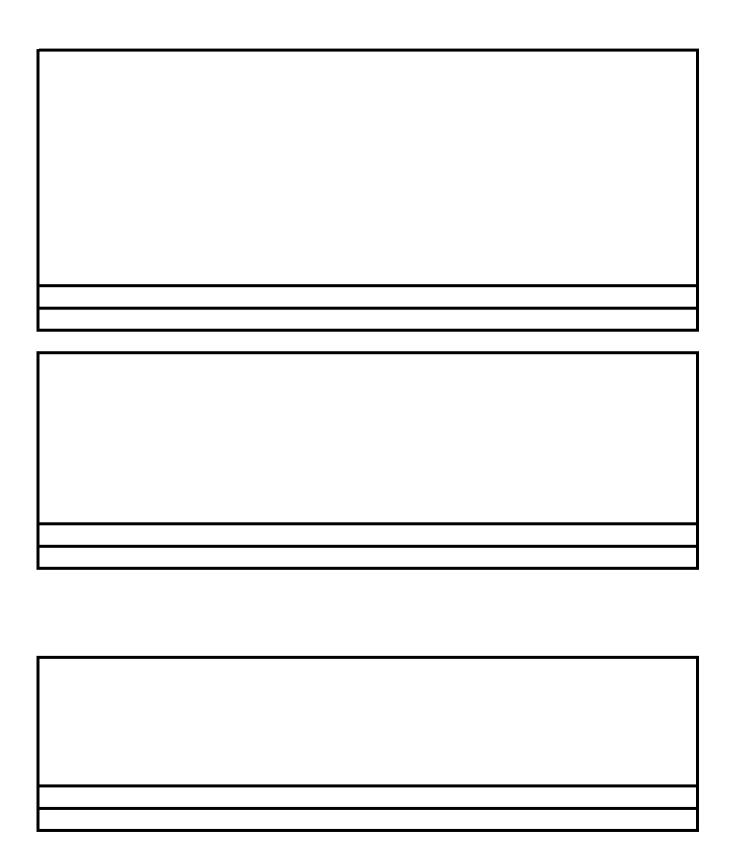
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All department	of	JN	CH
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ATTESTED BY

(K. S. MISHRA)
DEPUTY COMMISSIONER OF CUSTOMS
APPRAISING (MAIN), (IMPORT)





Short	Party	Rot. &	Signatur	Signatur
Details	tenderin	Line No.	e of the	e of
of the	g	Vessels	receivin	the AC
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bond	security	security	
	from	to the	
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Signatur	Date	Remarks
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acceptin	Guarante	
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bond or	cancelle	
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Guarante		
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8	9	10

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of	petition	/	file No.	Refund	supervis	
Appeal	order	petitione		Order	ory head	
Revision	No.	r				
petition						
order						
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Audit	Bill of	Cash /	Quantity	Value of	Name of
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n No. &	No. &	No. &	Descripti		/
date if	Date	date	on of		Clearing
any or			goods		Agent
other					
authority					
for					
issuing					
demands					

2	3	4	5	6	7

Amount	Date of	Clerks	Initial of	Date of	Date of
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					demand
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					(c)
9	10	11	12	13	14

Initial of A.C. / S. A.

B/E	Name &	Descripti	Rate of	Amount
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Certifica		te	
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Date of	Name of	Bill of	Descripti	Reason
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2	3	4	5	6

Date of	Particula	Asstt.	Remarks
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Transit	Name	B/E No.	Descripti	Quantity	CIF
Bond	and	and Date	on		Value of
Number	address				goods
	of the				
	Importer				
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Bond	B. G.	Destinati	Rewareh
amount	amount	on	ousingC ertificate No. and date
9	10	11	12