OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT)

JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,

TAL. URAN, DIST. RAIGAD- 400 707.

F. No. S/6-MISC-05/2005 KNR ADC
**********Dt: 5.4.2005

STANDING ORDER NO.19/2005

Sub: ****Audit procedure to be followed for refund claims *reg.

1. *********All refund claims where the refund amounts to be sanctioned are more than Rs.5,00,000/-(Rupees Five Lakhs) should be subjected to pre-audit by the audit department.

2. *********All refund claims where the refund amounts sanctioned are less than Rs. 5,00,000/-(Rupees Five Lakhs) should be subjected to post-audit subsequent to the issue of the refund order.

This issues with the approval of the Commissioner of Customs (Import).

Sd/-

(DR. K. N. RAGHAVAN)

ADDL. COMMISSIONER OF CUSTOMS (AUDIT)

JNCH

Copy to:

1. Chief Commissioner of Customs-II.
2. Commissioner of Customs, Import, JNCH
3. All. Addl./Jt. Commissioner of Customs, JNCH.
4. All. Dy./Asstt. Commissioner of Customs, JNCH
5. Office Copy.