

**OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT),  
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,  
NAVI MUMBAI 400 707.**

F. No. S/22 GEN - 28 /2009 AM (I)

Date :- 03.04.2009

**PUBLIC NOTICE NO. 17 / 2009**

**SUB:** Procedure relating to sanction and pre-audit of refund Claims reg.

Attention of Trade, Staff, Importers, CHAs and all concerned is drawn to [Boards circular No. 24/2007-Cus](#) dated 02.07.2007, relating to the procedure to ensure expeditious disposal of Customs duty refund applications. Para 4.4 of the Circular provides for the audit system in respect of refund claims. It has been provided under the said para that all applications involving a refund of duty and/or interest of 5 lakh or more shall be subjected to pre-audit as per the existing practice. However, it has been brought to the notice of the Board that the said Para does not clearly state whether the pre audit of application of refund for amount Rs. 5 lakh and above should be done at the level of DC/AC or at the level of Commissioner.

2. The matter has been examined. It has been decided that pre-audit of all refund claims will be conducted by the Assistant/Deputy Commissioner (Audit), in the Commissionerate Headquarters Office. Thereafter, the Assistant /Deputy Commissioner of Group/Division will pass an order-in-original in respect of the claims. Thereafter the orders-in-original passed in this regard shall be subjected to review by the Commissioner concerned.

3. The relevant portions of [Circular No. 24/2007-Cus](#) dated 02.07.2007 stand amended as discussed above.

Yours faithfully,

(SANJEEV BEHARI)

COMMISSIONER OF CUSTOMS (IMPORTS)

JNCH, NHAVA-SHEVA