

OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT)
◆JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA
DIST:RAIGAD, POST:URAN, MAHARASHTRA-400 707.

F.No. S/2-Misc-3/2009 IAD (I)

Date :01.09.2009

STANDING ORDER NO. ◆38/2009

Sub : Pre-audit of refund claims and assessments before finalization of Provisional◆ Assessments in case of Project Imports ◆ reg.

It is noticed that the refund claims are not being scrutinized for the Pre / Post Audit by the Appraisers posted in IAD/CRA section before submission of the same to the concerned Asstt./Dy.Commissioner.◆ Further, it also learnt that the scrutiny in Pre / Post Audit is restricted to the verification of the arithmetical accuracy only.

2. It is pertinent to mention that the audit should cover all the following aspects of refund claims; to check whether:

(i) the claim was filed within the statutory time limit from the relevant date.

(ii) the claim is admissible on merits.

(iii) the refund can be sanctioned to the claimant in view of possible unjust enrichment.

(iv)◆◆◆◆◆ the arithmetical accuracy of the claim and the existence of all the prescribed original documents.

3.◆◆◆◆◆ All the concerned officers are directed that the Pre/Post audit refund claims should be subjected to thorough scrutiny by the concerned A.O./Supdt. posted in IAD/CRA Section, with regard to all the above aspects, before submission to the concerned AC/DC.◆

4.◆◆◆◆◆ The disposal of the pre/post audit refund claims shall be monitored through proper registers. The concerned Jt./Addl.Commissioner would make a monthly review of the disposal of the refund claims in pre/post audit.

5.◆◆◆◆◆ A time bound and thorough scrutiny of pre/post audit refund claims to detect the erroneous refund is necessary to protect the interest of the revenue and ensure issue of SCN required, if any, within time limit.

6.◆◆◆◆◆ Further, the AO/Supdt. posted in the IAD/CRA Section would also attend to pre-audit of assessments for the purpose of finalization of provisional assessments in respect of project imports and the like which necessitates such pre-audit before finalization of assessments.

(A.K.DAS)
COMMISSIONER OF CUSTOMS (IMPORT)

To,
All the concerned

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