



भारत सरकार/ Government of India  
 वित्त मंत्रालय / Ministry of Finance  
 आयुक्त सीमा शुल्क एनएस-III का कार्यालय (सीआरसी)  
**Office of Commissioner of Customs-NS-III(CRC)**



**BHARAT  
SARKAR**

जवाहर लाल नेहरू कस्टम हाउस (जेएनसीएच)  
 Jawaharlal Nehru Custom House (JNCH)  
 न्हावा शेवा, ताल: उरण, जिला: रायगढ़, महाराष्ट्र-400 707  
 Nhava Sheva, Tal: Uran, Dist: Raigad,  
 Maharashtra-400 707  
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**INDIAN  
CUSTOMS**

F. No: S/26-Misc-02/17-18/CRC-I/NS-III

Dated: .10.2025

**MINUTES OF MEETING HELD ON 16.10.2025 WITH TRADE ON THE  
ISSUES FACED IN THE ONLINE ICEGATE REFUND MODULE**

A meeting to discuss the issues faced by the importers/exporters while filing online refund claim application on the ICEGATE refund module was held on 16.10.2025 at 15:00 hrs physically as well as virtually in the Conference Hall, 5<sup>th</sup> Floor, JNCH with the trade/stakeholders under the Chairmanship of Shri Arvind B. Ghuge, Additional Commissioner of Customs, NS-III, which was also attended by Shri Shashikant Y. Mane, Assistant Commissioner of Customs, CRC, NS-III & Smt. Girija S. Nair, Assistant Commissioner of Customs, CRC, NS-III physically as well as virtually. The Additional Commissioner of Custom, NS-III and the Assistant Commissioners of Customs, CRC present during the subject meeting are hereinafter referred to as – ‘the Committee’.

Besides above, the said meeting was also attended by the officers of Centralised Refund Section and below mentioned representatives from the trade/stakeholder organizations:

S.No.	Name of Attendee from Trade	Designation
1.	Sh. Sandeep Phadke	Importer
2.	Sh. Himansu Shah	Importer
3.	Sh. Sandeep Kumar Singh	Advocate
4.	Sh. Anil Malav	CHA
5.	Sh. Sandeep Chikane	CHA
6.	Sh. Kiran Pokharkar	CHA

At the outset, the Chairman welcomed all the members. Thereafter, following issues/agenda points were discussed during the meeting: -

**1) Size limit issue while uploading documents on the online ICEGATE Module.**

It was submitted by the trade that they are facing the issue of uploading the documents due to size restriction. It was also submitted that many a time, the documents to be uploaded on the ICEGATE portal, comprise of many pages, exceeding size limit due to which the applicant have to compress/divide the documents which subsequently hinder the online filing process.

The Committee submitted that the file size available to upload documents is 1.5 MB. However, the trade is able to upload only up to 1 MB file size and, many a times, a simple document to be uploaded exceeds that size limit. The said issue has been raised with the ICEGATE, DG System vide letter dated 22.07.2025 and subsequent reminder latter dated 24.10.2025 to increase the document uploading size. Meanwhile, as trade facilitation measure, trade was informed

*(Signature)*

*(Signature)*



that the applicant in these cases, upload at least the initial pages of the concerned documents and mail the complete document to the gov mail id of CRC Section i.e. [crc.jnch@gov.in](mailto:crc.jnch@gov.in), mentioning in the email that they could not upload the concerned documents on the online ICEGATE refund portal due to size limit restriction. Further, the members of the trade were also advised to make other trade members/stakeholders aware of the said the resolution for time being.

**2) Payment release time after sanctioning of online refund claim and generation of refund scroll.**

The trade submitted that, after the Refund Order being sanctioned and the refund scroll being generated, the disbursement of payment to the account of applicant is taking much time and in some cases it has even taken more than 20 days after scroll generation. It is, thus, requested by the trade that the payment after scroll generation should be time bound and it should be credited to the applicants account immediately, as it happens in the case of drawback/IGST scrolls.

The Committee took the cognizance of the issue and informed the trade that the said issue has already been raised with the ICEGATE, DG System. Meanwhile, trade was also advised to get their account number linked with AADHAR and PAN.

**3) The Refund claim filed with port code of Arshiya SEZ/JNPA SEZ is untraceable :**

The trade members submitted that when they submit the online refund claim on ICEGATE portal with port code of Arshiya SEZ/JNPA SEZ it didn't get assigned to any officer of Refund cell of JNCH as they are not mapped for location of **Arshiya SEZ & JNPA SEZ**.

The ADC, NS-III submitted that in consonance with Public Notice No. 162/2016 dated 30.11.2016 which mandates that claim of refund of duty pertaining to unit located/registered within the jurisdiction of JNCH will be dealt by CRC, JNCH, matter has been forwarded to ICEGATE with request to explore the feasibility of mapping of one AC and one supdt./appraiser of CRC each for location of **Arshiya SEZ & JNPA SEZ** so as to refund claim pertaining to Arshiya SEZ & JNPA SEZ may be attended by officers of CRC, JNCH.

**4) Double OTP verification i.e. both on mobile and mail for validating the online refund application/change of password/profile update.**

The trade member submitted that the applicant, at the time final submission of the duly filled online refund application, has to validate the same through the OTPs sent on the mobile as well as on the mail. Further, the OTP in the case of mobile comes instantly, however, the OTP to be received on the mail takes much time and, many a times, it is not received to them on the mail. Hence, it is requested that the verification at the time of final submission should be done only by a single OTP received either on mobile or on the mail id.

Further, the trade member also submitted that acknowledgement with respect to submission of online refund application is received only through mobile and not through the mail.







The ADC, NS-III informed the trade that dual verification i.e. via OTPs on mobile number and email is necessary for safety. However, the matter of delay in receiving OTP on email is acknowledged and will be discussed with ICEGATE, DG system for resolution. Trade was also assured that matter will be referred to ICEGATE regarding receipt of acknowledgement through email also.

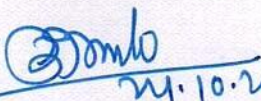
**5) Claim Withdrawal and Return option to be included in the online portal.**

The trade member submitted that they are unable to file the online refund applications again in respect of those applications which have been returned by CRC, JNCH on the ground of non-submission of requisite documents.

The ADC, NS-III assured the trade that an amicable mechanism will be devised in consultation with ICEGATE and officers of CRC to resolve the said issue.

**6)** As soon as the meeting of CRC with representatives of trade concluded, vide letter dated 24.10.2025 (copy enclosed), ICEGATE was immediately apprised of the issues pointed out by the trade during the said meeting and was requested to resolve the same.

The meeting ended with permission of the chair.

  
24.10.2025

**(Arvind B. Ghuge)**  
**Additional Commissioner of Customs,**  
NS-III, JNCH, Mumbai Zone - II  
JNCH, Mumbai Zone - II

- sd -

**(Girija S. Nair)**  
**Assistant Commissioner of Customs,**  
Centralized Refund Cell, NS-III,  
JNCH, Mumbai Zone - II

  
24/10/2025

**(Shashikant Y. Mane)**  
**Assistant Commissioner of Customs,**  
Centralized Refund Cell, NS-III,  
JNCH, Mumbai Zone - II

Encl: as above & photographs of meeting of CRC with Trade/stake holder.  
Copy to:-

1. The Chief Commissioner of Customs, Mumbai Zone - II  
- for kind information, please.
2. The Commissioner of Customs, NS-III, JNCH.
3. The Additional Commissioner of Customs, NS-III, JNCH.
4. The Assistant Commissioner of Customs, CRC, NS-III, JNCH.
5. All Appraisers and Superintendents of CRC Section, NS-III, JNCH.
6. All the members of Trade association (via email)
7. EDI Section for uploading on JNCH website.
8. Office Copy.





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आयुक्तसीमाशुल्कएनएस-III कार्यालय(सीआरसी)  
Office of Commissioner of Customs-NS-III(CRC)

जवाहरलालनेहरूस्टमहाउस) जेएनसीएच(  
Jawaharlal Nehru Custom House (JNCH)

न्हावाशेवा, ताल :उरण, जिला :रायगढ, महाराष्ट्र-400 707  
NhavaSheva, Tal: Uran, Dist: Raigad, Maharashtra-400 707  
Email: crc.jnch@gov.in



INDIAN  
CUSTOMS

F. No: S/26-Misc-02/17-18/CRC-I/NS-III

Date: .10.2025

To,

1. The Additional Director General (ADG) (Hqrs and DG Cell)  
Directorate General of Systems and Data Management  
4<sup>th</sup> and 5<sup>th</sup> Floor, Hotel Samrat,  
Chanakyapuri, New Delhi – 110 021  
(Email: [dgsys@icegate.gov.in](mailto:dgsys@icegate.gov.in))
2. Pr. Additional Director General (Pr. ADG)  
ICEGATE,  
Director General of System and Data Management, CBIC,  
1<sup>st</sup> Floor, CR Building, IP Estate,  
New Delhi-110 109.  
([adg.icegate@icegate.gov.in](mailto:adg.icegate@icegate.gov.in))  
([icegatehelpdesk@icegate.gov.in](mailto:icegatehelpdesk@icegate.gov.in))
3. Pr. Additional Director General (Pr. ADG)  
ICEGATE Project,  
Directorate General of Systems, Indirect Taxes & Customs,  
Central Revenue Building, I.P. Estate,  
New Delhi – 110095  
([adg.icegate@icegate.gov.in](mailto:adg.icegate@icegate.gov.in))

Sir,

**Subject: Redressal of issues being faced by the user and officers while filing/processing the Online Refund Application in the light of introduction of online refund process vide Board's Circular No. 05/2025 dated 17.02.2025- Additional Issues- reg.**

Kindly refer to this office letter dated 23.05.2025 on the above mentioned subject, addressed to the Additional Director General (ADG), ICEGATE, CBIC, New Delhi and sent via email on [adg.icegate@icegate.gov.in](mailto:adg.icegate@icegate.gov.in), [icegatehelpdesk@icegate.gov.in](mailto:icegatehelpdesk@icegate.gov.in), [navneet.kaushal@gov.in](mailto:navneet.kaushal@gov.in), and [himani.dua@gov.in](mailto:himani.dua@gov.in) on 26.05.2025 (copy enclosed), reminder thereto dated 02.06.2025 sent via email to [adg.icegate@icegate.gov.in](mailto:adg.icegate@icegate.gov.in), [dgsys@icegate.gov.in](mailto:dgsys@icegate.gov.in), [singla.rohit@gov.in](mailto:singla.rohit@gov.in), [arvindkumar.85@gov.in](mailto:arvindkumar.85@gov.in), [Navneet.kaushal@gov.in](mailto:Navneet.kaushal@gov.in), [himani.dua@gov.in](mailto:himani.dua@gov.in). (copy enclosed) and letter dated 22.07.2025 sent via email to "dgsys" <[dgsys@icegate.gov.in](mailto:dgsys@icegate.gov.in)>, "dgsys" <[dgsys@icegate.gov.in](mailto:dgsys@icegate.gov.in)>, "adgicegate" <[1](mailto:adg.iceg</a></p></div><div data-bbox=)



ate@icegate.gov.in>,"icegatehelpdesk"<icegatehelpdesk@icegate.gov.in>,"RanjitKumar"<ranjitkumar.irs@nic.in>,"NavneetKaushal"<navneet.kaushal@gov.in>,"HimaniDua"<himani.dua@gov.in>,"RohitSingla"<singla.rohit@gov.in>,"ARVINDMEENA"<arvindkumar.85@gov.in>,"Akshat Jain"<akshat.jain@gov.in> thereby enumerating additional issues faced by the trade and officers in view of an interactive session held with the trade in Mumbai Customs Zone-II on 14.07.2025.

2. Vide the above-mentioned letters, this office had mentioned in Annexure A, attached thereto, the difficulties faced by the department/ trade in Refund Automated Module: Online Refund Applications, in view of the circular no. 05/2025 dated 17.02.2025 issued by CBIC regarding automation of refund application and processing in Customs.

3. It was requested vide the said letter to "inform as to how much time may be taken to resolve the different issues as detailed in Annexure-A to this letter, so that a decision to consider the manual processing may be taken. Alternatively, since the issues involved have a pan- India applicability, you may like to issue a suitable advisory in this regard."

4. Meanwhile, an another interactive session with the trade was organized at JNCH, Mumbai Customs Zone-II on 16.10.2025 and inputs/ feedback was received from the trade regarding additional difficulties faced by them in filing and processing of online refund, and some issues which have already been raised earlier and need immediate attention, which are detailed as follows:

**A. Difficulties Faced by the Trade which have been raised earlier and need immediate attention:**

**(i) Timely payment of refund amount to the claimants' bank account after the generation of refund scroll against the online refund claims filed through ICEGATE:**

Trade has informed that in certain cases it is taking upto 20-30 days for the credit of refund amount in their bank accounts subsequent to generation of refund scroll by the officers of refund cell. Trade has requested that the refund amount be credited to the bank accounts of the claimants immediately, as is being done in the case of drawback/IGST scrolls.

In view of the above, it is requested that the credit of refund amount in claimants' bank accounts subsequent to generation of refund scroll by the officers of refund cell may be done at the earliest and preferably within a week of the generation of the refund scroll by the officers of refund cell.

**(ii) Issues related to refund claims pertaining to Unit located/registered in SEZ's within the Jurisdiction of JNCH:**

As per Public Notice 162/2016 dated 30.11.2016, the claim of refund of duty pertaining to Unit located/registered in SEZ's within the Jurisdiction of JNCH shall be dealt by the Central Refund Cell (CRC), Nhava Sheva-III Commissionerate, JNCH. All refund applications pertaining to SEZ units in the jurisdiction of JNCH will be acknowledged and decided / disposed off in the similar manner. However, at the time of filing such refunds, the port code of JNCH, i.e. INNSA1 is not being accepted in the online refund



module for B/E of Arshiya SEZ and if the refund is filed with port code of Arshiya SEZ, INPJN6, the claim is being received neither at Arshiya SEZ nor at JNCH, Nhava Sheva.

This matter has already been forwarded to your office vide e-mail dated 14.10.2025 with request to explore the feasibility of mapping of one AC and one supdt./appraiser of CRC each for location of Arshiya SEZ & JNPA SEZ. Further, JD, DG Systems vide reply e-mail dated 15.10.2025 has stated that the ICEGATE will respond to the said issue after taking up the same for discussion with the Pr. ADG, DG Systems.

**(iii) Issue due to dual OTP verification i.e. both on mobile and mail for validating the online refund application/change of password/profile update:**

Trade has reported that at the time of final submission of refund claim, change of password, profile update etc. OTP is being received both on e-mail and on mobile number and both are mandatory to fill in order to process further. However, many a times, trade is facing delays in receive OTP on e-mail. In view of the above, trade has requested that instead of both the OTPs a single OTP received on either the mobile or e-mail should be enough for the purpose of final submission of refund claim.

Further, the trade has also submitted that acknowledgement with respect to submission of online refund application is received only through mobile and not through the mail.

In view of the above, the request of the trade may be taken up for discussion and if possible instead of both the OTPs a single OTP be deemed sufficient for the above-mentioned process. It is also requested acknowledgment w.r.t. to submission of the refund claim may be sent on e-mail also.

**(iv) Need of an option to return the refund claim by the officers and/or withdrawal of the refund claims filed by the claimants:**

It is observed that many a times claimants and trade are filling refund claims which are pre-mature or have been wrongly filed. Attention is also invited to the Customs Refund Applications (Form) Regulations (1995) as per which the claims which are deficient should be returned to the claimant with an option for the claimant to re-file the refund claim after meeting or fulfilling the pointed-out deficiencies. As of now the ICEGATE system does not support returning of a refund claim or its withdrawal by the claimant.

In view of the above, it appears there is an urgent need to provide an option for returning of the refund claim by the officer and withdrawal of the refund claim by the claimant in the online ICEGATE refund module.

**(v) Size limit of 1.5 MB in uploading of documents:**

At present in the online refund module, users are able to upload the documents upto the size of 1.5 MB only. As a result, users are unable to upload voluminous documents having size greater than 1.5 MB. If such documents are compressed to size below 1.5 MB the clarity is lost and such documents are not of an use to the officer dealing the refund claim. Therefore, it is requested that necessary steps may be taken to increase the size limit for uploading of the documents.



**B. New issues raised by the trade in respect of filing of online refund claim:**

**(i) Issue in refilling of refund claims which have been earlier returned on account of deficient documents or in multiple filing of refund claims against the same document no. (Bill of Entry):**


Trade has informed that multiple refund claims have been returned by the refund cell on accounting of non-submission of documents subsequent to issuance of deficiency memo in terms of Customs Refund Applications (Form) Regulations (1995) as per which the claims which are deficient should be returned to the claimant with an option for the claimant to re-file the refund claim after meeting or fulfilling the pointed-out deficiencies. However, the trade is unable to re-submit the refund claim against such Bills of Entry which have been previously returned by the refund cell.

Trade has also informed that in some cases there are multiple refund claims pertaining to the same document number/Bill of Entry. For example, in a case order in original was issued thereby imposing penalties on multiple parties including the importer, directors, agents, shipping lines etc. Subsequent to setting aside of the order in original by an appellate forum the refund claims are to be filed by all of the above-mentioned parties. However, the Bill of Entry involved in the case is common. Hence, only one of the above-mentioned parties can file the refund claim against the subject Bill of Entry. Similarly, in some cases there are multiple refund claims pertaining to the same Bill of Entry on account of re-assessment of the Bill of Entry and later on, on account of finalization of Bill of Entry. For example, same Bill of Entry may have a refund of excess duty and may also have refund of revenue deposit or cash security or of pre-deposit subsequently. In all of these cases, the trade is facing difficulty in filling of multiple refund claim against the same Bill of Entry.

In view of the above, it is requested that the said issue may also be taken up for discussion and if possible filing of multiple refund claims against the same Bill of Entry may be allowed in ICEGATE refund module.

**6.** The matter may be treated as "MOST URGENT" and necessary technical and design issues may be addressed at your end, informing this office of the same at the earliest.

Yours sincerely,

  
24.10.2025  
**(Arvind B. Ghuge)**

Additional Commissioner of Customs  
NS-III, JNCH, Nhava Sheva.

**Encl: as above.**

Copy to:  
Addl. Commissioner of Customs  
CCO, Mumbai Customs Zone-II,  
JNCH, Nhava Sheva.







