



आयुक्त, सीमा शुल्क का कार्यालय, कांडला  
**OFFICE OF THE COMMISSIONER OF CUSTOMS,**  
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**Facility Notice No.07/2016**

**Kandla, dated 09.02.2016**

Kind attention is invited to the procedure followed by the field formations for payment of refund. Presently, most of the field formations follow the manual handing over/ dispatch of cheques for payment of sanctioned refund claims. The present procedure entails paper work including return of cheques due to incomplete address and other clerical errors, deployment of manpower by the claimants which may results in delay in disbursal of payments. Further, all the stakeholders are invited to the detailed '**General Guidelines for Implementation of e-payment of refund/rebate**' prescribed by CBEC vide Circular No.1013/1/2016-CX dated 12.01.2016

2. In order to promote the ease of doing business, it has been decided to introduce electronic payment/remittance of sanctioned refund amounts by way of **RTGS (Real Time Gross Settlement)/NEFT (National Electronic Fund Transfer)** facility offered by the State Bank of India, Kandla for every sanctioned refund claims. It not only speeds up the transfer of the fund directly to the beneficiary's bank account but also reduces the personal interface.

3. The following procedure for e-payment of refund is hereby prescribed for implementation:

**I. E-Payment through Authorized Banks.**

a) The sanctioned refund payments through RTGS/NEFT facility shall be made by the field formations through State Bank of India, Kandla where the department has been maintaining current account.

b) The banks may charge the refund claimant fee for remitting refund amount through RTGS/NEFT as per RBI guidelines and the claimant would get only the net amount.

## **II. Procedure for E-Payment**

a) While filing refund claim for the first time, the claimants opting for this facility shall provide one time authorization in duplicate, duly certified by the beneficiary bank in a prescribed format (enclosed as **Annexure-A** to the Circular). One copy shall be retained by the department and one copy shall be sent to the bank with the first refund sanction order of the applicant.

b) The refund sanctioning authority would forward to the authorized bank at periodic intervals:

i. a signed statement (copy of sample format enclosed as **Annexure-B** to the Circular) of sanctioned orders which inter alia contains details of the beneficiaries and the amounts sanctioned,

ii. a cheque in favour of the bank as mentioned above for the consolidated refund amount,

iii. a soft copy of the above statement to the banks through e-mail.

c) Upon receipt of the statement signed by the refund sanctioning authority and the cheque for the consolidated refund amount, the bank would credit the refund amounts to the respective accounts of the claimants through NEFT/RTGS after deducting the applicable NEFT/RTGS charges as per RBI guidelines.

## **III. Procedure for Reconciliation**

a) a UTR (**Unique Transaction Reference**) is generated for each transfer of funds to the beneficiary's account by the bank. This UTR is a bank's acknowledge evidencing the transfer of the fund to the claimant's bank account and should be collected from the bank at periodical intervals.

b) after transfer of the sanctioned refund amount to the beneficiary's account, UTR's report received from the bank should be sent by the refund sanctioning authority to the PAO concerned at the end of each month enclosing the details of cheques issued with date and amount. A sample copy of the

enclosure to the letter to PAO is enclosed as **Annexure-C** to the Circular. The format of Annexure-C, if needed, may be locally amended/modified.

c) After transfer of the amounts to the claimants, the bank shall generate '**periodic scroll**' containing the details of refund amount sanctioned to various claimants along with other details as necessary and send the same to the PAO concerned giving details of receipt of consolidated cheques and payments made by the bank.

d) The PAO is requested to reconcile the cheques issued by the field formations in respect of the refund with the periodic scroll sent to them by the bank and report discrepancy, if any, to the field formation concerned who, in turn, would verify the same and send compliance report to the PAO.

4. It is to be implemented with immediate effect.

5. Difficulty, if any, in implementation of the above procedure may please be brought to the notice of the undersigned.

  
(PVR Reddy)  
Principal Commissioner

फा.स./F. No. S/20-180/AG/2016

दिनांक/Date 09.02.2016

Copy to:

1. The Chief Commissioner of Customs, Gujarat Zone, Ahmedabad
2. All Additional/Joint Commissioners of Customs, Kandla
3. All Deputy/Assistant Commissioners of Customs, Kandla
4. PAO, Custom House, Kandla
5. The Branch Manager, State Bank of India, Kandla Port Branch
6. Customs Brokers' Association, Kandla
- ✓ 7. EDI Section for uploading in the Commissionerate's website
8. Notice Board