



आयुक्त, सीमा शुल्क का कार्यालय, कांडला  
OFFICE OF THE COMMISSIONER OF CUSTOMS,  
न्यु कस्टम हाउस, कांडला  
NEW CUSTOM HOUSE, KANDLA-370 210  
Phone No:02836-271468/469, Fax No.02836-271467

F. No. S/20-19/Standing order/AG/2017-18

Dated: 21.09.2017

**STANDING ORDER No. 04/2017**

**Subject:- Refund of amount on account of double-payment of Customs Duty-Regarding.**

Representations have been received from importers / exporters/ other stakeholders highlighting problems delay in sanction of refund claims resulting in payment of interest in terms of the provision law Customs Act, 1962. The following procedure is prescribed for the proper officer will verify the claim and will cross check the claim in following manner:

(a) Verification from the PAO/e-PAO office regarding double/multiple payments for the same Bill of Entry of the amount to be refunded as also being reported by the banks in the scroll for transfer to RBI;

(b) Verification from Challan enquiry available at the ICEGATE website ([http://www.icegate.gov.in/web/Challan\\_Enquiry](http://www.icegate.gov.in/web/Challan_Enquiry)) may also be done by appropriate officer regarding the payments made and the corresponding acceptance/rejection status by the ICES system;

(c) Verification by the System Manager from ICES data regarding the facts of payment integration and the corresponding transaction recorded in the ICES System; and

(d) Verification/confirmation from the Bank regarding the transactions claimed to have been paid by the Importer/agent in excess and whether the same has been transferred to the Govt. Account or not.

2. It has been observed that processing of refund claim is often delayed due to delay in receipt of verification report from PAO / e-PAO Office as provided under clause (a) above.

3. In order to ensure that there is no delay in processing of such refund claim, it has been decided that if any verification report from PAO/e-PAO office is not received within 15 days from the date of request made to PAO / e-PAO in this regard, the Deputy/Assistant Commissioner of Customs, Refund Kandla Customs House, will further process the claim on the basis of verification reports as provided under clause (b) to (d) above and considering other facts and evidences available on record.

4. However, if subsequent to disposal of said refund claim, verification report received from PAO / e-PAO indicate any mis-declaration on the part of claimant, then suitable action for recovery needs to be taken as provided section 28 of the Customs Act, 1962 besides taking any other action under any other law for the time being in force for the act of mis-declaration / misstatement / fraud etc., if any.

5. Any difficulties experienced in this regard may be brought to the notice of the undersigned.



(Bharati S. Chavan),  
Principal Commissioner,  
Custom House, Kandla

**Copy To:**

01. The Chief Commissioner of Customs, Gujarat Zone, Ahmedabad.
02. All Additional Commissioners of Customs, Kandla.
- ✓ 03. All Deputy/Assistant Commissioners of Customs, Kandla.
04. All Groups/ Sections, Customs House, Kandla.
05. Notice Board.