



सीमा शुल्क आयुक्त का कार्यालय,  
नवीन सीमा शुल्क सदन, नया कंडला  
OFFICE OF THE COMMISSIONER OF CUSTOMS,  
NEW CUSTOM HOUSE, NEW KANDLA-370 210 (GUJARAT)  
Phone No: 02836-271468/469, Fax No. : 02836-271467.

फा.सं./ F. No. S/6- 52/Ref/2019-20

आदेश की दिनांक / Date of Order: 26 / 09 / 2019

जारी करने की दिनांक/ Date of Issue: 26 / 09 / 2019

पारित कर्ता/ Passed by: - मुकेश चढ़ा / MUKESH CHADHA  
सहायक आयुक्त/Assistant Commissioner,  
सीमा शुल्क सदन, कंडला/ Customs House, Kandla.

Spdt (ED-1)  
- for necessary  
action  
30

आदेश में मूल सं/ ORDER-IN- ORIGINAL No.: KDL/AC/MC/ 122 /Ref/2019-20 30-9-2019

1. जिसके लिये यह प्रतिलिपि जारी की जाती है उस व्यक्ति के उपयोग के लिए यह निः शुल्क दी जाती है।

This copy is granted free of charge for the use of person to whom it is issued.

2. इस आदेश के विरुद्ध अपील सीमा शुल्क अधिनियम-1962 की धारा-128 के तहत उक्त अपील की प्रति के साथ, आयुक्त के कार्यालय 7 वीं मंजिल मृदुल टॉवर, टाइम्स ऑफ इंडिया बिल्डिंग के पास, आश्रम रोड, अहमदाबाद, गुजरात 380009 में इस आदेश के जारी होने की तिथि से साठ दिनों के भीतर दायर की जानी चाहिए।

An appeal against this order lies with the Commissioner (Appeals), having office at 7<sup>th</sup> floor, Mridal Tower, Near Times of India Building, Ashram Road, Ahmedabad, Gujarat – 380 009 in terms of section 128 of the Customs Act, 1962. It should be filed within sixty days from the date of communication of this order.

3. यह अपील सीमा शु नियमावली-1982 के नियम-3 के उपनियम-(2) में निर्दिष्ट व्यक्ति द्वारा हस्ताक्षरित निर्धारित प्रारूप में दायर किया जाना चाहिए। उक्त अपील को दो प्रतियों में दाखिल किया जाए तथा जिस आदेश के विरुद्ध अपील की गई हो, उसकी भी उतनी ही प्रतियां संलग्न की जाएँ (उनमें से कम से कम एक प्रति प्रमाणित होनी चाहिए)। संबन्धित सभी दस्तावेज चार प्रतियों में भेजे जाने चाहिए। उक्त अपील, अपील के उचित समय और दिनांक को कमिश्नर (अपील) कार्यालय, अहमदाबाद में व्यक्तिगत रूप से प्रस्तुत किया जाए।

An appeal should be filed in format prescribed. It shall be signed by the person specified in sub-rule (2) of rule 3 of the Customs Appeals Rules, 1982. It shall be filed in duplicate and shall be accompanied by an equal number of copies of the order appealed against (one of which at least shall be certified copy). All supporting documents should be forwarded in quadruplicate. The appeal shall be presented in person to the office of the Commissioner (Appeals), Ahmedabad, but the date of receipt in the office will be relevant date of appeal whether in time or not.

4. अनुसूची-I में न्यायालय शुल्क अधिनियम, 1870 के मद सं. 6 के तहत इस आदेश की प्रतिलिपि साथ निर्धारित 5/- रुपए का स्टाम्प कोर्ट फीस के रूप में वहन करना चाहिए।

The copy of this order attached herein should bear a Court Fee Stamp of Rs. 5/- (Rupees five only) as prescribed under 128 of the Customs Act, 1962.

Sub:-Refund claim application dated 19.08.2019 (received on dtd. 20.08.2019) for an amount of Rs. 10,73,551/- (Rupees Ten Lacs Seventy Three Thousand Five Hundred and Fifty One only) filed by M/s. Indian Oil Corporation Limited (Marketing Division), LPG Import Plant, Kandla, Kutch (Gujarat)-370210.

**Brief facts of the case:**

(1). **M/s. Indian Oil Corporation Limited (Marketing Division), LPG Import Plant, Kandla**, Kutch (Gujarat)-370210 (hereinafter referred to as the "Claimant") have submitted bill of entry wise claim of refund for total amount of **Rs. 10,73,551/-** vide letter dated 19.08.2019 along with the relevant supporting documents with the Custom House, Kandla. The said refund claim pertains to double payment of duty by the claimant at the time of import consignments. The refund claim is filed under Section 27 of the Customs Act, 1962.

(2). The claimant has filed bill of entry wise refund claims along with the following documents in support of their claim;

1. Refund Applications in prescribed Performa.
2. Copy of assessed Bill of Entry No. 4493861 dated 14.08.2019
3. Self certified copy of Duty Payment Challans dated 14.08.2019 and 16.08.2019
4. Self Certified copy of E-payment Transaction Status Receipt
5. Undertaking declaration regarding unjust enrichment
6. Refund Declaration
7. Chartered Accountant Certificate issued by Vinal C. Sand, Chartered Accountant, Surat dated 21.08.2019 certifying there is no unjust enrichment and double payment has been made by claimant and are eligible for refund.
8. Copy of GL (Ledger) Account showing refundable amount.
9. Bank Statement showing double debit from claimant's withdrawal account for Rs.1073551/-
10. Reply from ICEGATE helpdesk dtd. 19.08.2019 stating that they have received two times payment data from Bank and that the challans were successfully updated with bank transaction ID 0002589901 and further requesting to take the refund for another transaction as per refund process.

3. In view of the above documents, this office processed the refund claim and following letters were written for the verification of the challan details submitted by the claimant-

- i. Letter dtd. 04.09.2019 was written to the Sr. Accounts Officer, E-PAO Customs, New Delhi
- ii. Letter dtd. 04.09.2019 was written to the Assistant Commissioner (Gr.-I), Custom House, Kandla
- iii. Letter dtd. 05.09.2019 was written to the Sr. Accounts Officer, PAO (CGST & Customs), Gandhidham.

4. A report was received from the Deputy Commissioner (Gr.-I), Custom House, Kandla who confirmed the genuineness of challan no. 2028161408 dtd. 14.08.19 amounting to Rs. 10,73,551/- and challan no. 2028183275 dtd. 16.08.19 amounting to Rs. 68,993/-. Further, a letter dtd. 19.09.19 was also received from the Sr. Accounts Officer (CGST & Customs) stating that online challans cannot be verified from their end and requested to contact bank and ICEGATE for the same. Accordingly, mails on dtd. 19.09.19 & dtd. 23.09.2019 were dropped to the ICEGATE seeking the genuineness of the challans and the claim of double duty payment by the claimant.

**Findings:**

5. I have carefully gone through the case record submitted by the claimant. I find the claimant has filed the refund claim on account of double payment of duty on ICEGATE for duty Rs. 10,73,551/- paid twice by them. The details of the same is as under;

BOE No	BOE date	ICEGATE Reference ID	Challan No.	Bank Transaction Number	Payment Date	Amount (Rs.)
4493861	14-08-19	IG140819055535072570	2028161408	0002589901	14-08-19	10,73,551
		IG160819054231588730	2028161408	0002605573	16-08-19	10,73,551 (Double Payment)
4493861	14-08-19					
4493861	14-08-19	IG160819072046913909	2028183275	0002607078	16-08-19	68,993

5.1 As no reply has been received from the Sr. Accounts Officer, E-PAO, New Delhi, the challan details were verified online on ICEGATE and were found in order.

6. As per para 5 of Public Notice No. 15/2015 dtd. 12.08.2015 issued by the Pr. Commissioner of Custom, Custom House, Kandla which reads as-

**5. On receiving the Refund claim, the proper officer will verify the claim. In order to verify the double/multiple payments, the proper officer will cross check the claim in following manner:**

*(a) Verification from the PAD/e-PAD 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.Iceficate.gov.in/web/Challan Enquiry](http://www.Iceficate.gov.in/web/Challan%20Enquiry)) 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.*

6.1 In view of the above public Notice, the claim has been verified from ICEGATE and is found in order. The claimant has also submitted Bank statement from SBI showing the debit of amount of Rs. 10,73,551/- two times on dtd. 14.08.2019 and 16.08.2019 respectively. The payment details were also verified from the concerned import assessment group and from the letter dt. 18.09.2019 of the Deputy Comissioner (Gr.-I), Custom House, Kandla who confirmed the genuineness of challan no. 2028161408 dtd. 14.08.19 amounting to Rs. 10,73,551/- and challan no. 2028183275 dtd. 16.08.19 amounting to Rs. 68,993/-; however the double duty payment could not be verified from their end. However, taking into account of the challan

verification from ICEGATE and also the bank statement submitted by the claimant, the claim appears to be genuine and the amount of Rs. 10,73,551/- appears to be refundable to the claimant.

7. I find that the Vinal C. Sand, Chartered Accountant vide his certificate dated 21.08.2019 has certified against each Bill of Entry separately that the claimant has not passed on the duty to buyer/ consumer and amount is paid twice by the claimant on ICEGATE. Hence, I am satisfied that there is no unjust enrichment in the present case.

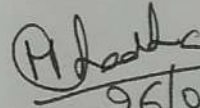
8. As regards to limitation of filing refund claim within one year from the date of payment of duty or from the date of final assessment, I find, in the present case, the above payment for the Bill of Entry was made in August 2019 and this refund claim was filed to this office on 20.08.2019, which is within stipulated period of one year from the date of finalization of provisional assessment of B/Es under the provisions of Section 27 of the Customs Acts, 1962, therefore, I find the claim is not hit by time bar.

9. In view of above facts and circumstances, I hold that the claimant is eligible for refund of excess Customs Duty paid is Rs. 1073551/- under the provisions of Section 27 of the Customs Acts, 1962. The claim has been verified under the provisions of section 27 of Customs Act, 1962 and is found in order.

10. In view of the above facts and the discussions herein, I pass the following order.

### ORDER

I hereby sanction the refund of Rs. 10,73,551/- (Rupees Ten Lacs Seventy Three Thousand Five Hundred Fifty One Only) to the claimant M/s. **Indian Oil Corporation Limited (Marketing Division), LPG Import Plant, Kandla , Kutch (Gujarat)-370210** under Section 27 of the Customs Act, 1962.

  
26/09/19  
(Mukesh Chadha)

Assistant Commissioner (Refund)  
Customs House, Kandla.

F.No./फा.सं.- S/6-52 / Refund/2018-19

Date : 26/09/2019.

### BY REGD. POST / HAND DELIVERY

To,  
M/s. Indian Oil Corporation Limited (Marketing Division),  
LPG Import Plant, Kandla ,  
Kutch (Gujarat)-370210.

- Copy to: 1) Deputy Commissioner (RRA) CH Kandla  
2) Guard File Refund Section  
3) Refund Section Respective file.  
4) Dy. Comm. EDI Section CH Kandla

