



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- 38/Ref/2019-20

आदेश की दिनांक / Date of Order: 21 / 11 / 2019

जारी करने की दिनांक/ Date of Issue: 21 / 11 / 2019

पारित कर्ता/ Passed by: - आर आर पवार/ R. R. PAWAR

सहायक आयुक्त/Assistant Commissioner,

सीमा शुल्क सदन, कंडला/ Customs House, Kandla.

Spd (EOI)  
- For necessary action  
22-11-2019

आदेश में मूल सं/ ORDER-IN- ORIGINAL No.: KDL/AC/RRP/ 130 /Ref/2019-20

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-1 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 15.07.2019 for an amount of Rs. 4,19,506/- (Rupees Four Lacs Nineteen Thousand Five Hundred and Six only) filed by M/s. Visen Industries Limited, Plot No. 68/69/88, B-Nanji Industrial Estate, Kharadpada, Silvassa, Dadra & Nagar Haveli.

**Brief facts of the case:**

- (1) M/s. Visen Industries Limited, Plot No. 68/69/88, B-Nanji Industrial Estate, Kharadpada, Silvassa, Dadra & Nagar Haveli (hereinafter referred to as the "Claimant") have submitted claim of refund for total amount of Rs. 4,19,506/- vide letter dated 15.07.2019 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. 2265267 dated 02.03.2019
  3. Self certified copy of Duty Payment Challans dated 08.03.2019 and 06.04.2019
  4. Certificate dtd. 18.04.2019 from Chief Manager, SBI, Vytilla Branch stating that Rs. 22,84,269/- was transacted on dtd. 08.03.2019 and transferred to E-customs pooling account.
  5. Declaration of filing single application of refund.
  6. Chartered Accountant Certificate issued by SDSS & Associates. Chartered Accountant, Mumbai dated 28.06.2019 certifying that the claimant has passed on only one duty demand and amount of Rs. 4,19,506/- showing as receivables in their books.
  7. Bank Statement dtd. 06.06.2019 showing debit of Rs. 22,84,269/- on dtd. 08.03.2019 and amount of Rs. 4,19,506/- on dtd. 06.04.2019
- (3) A deficiency memo dtd. 22.07.2019 was issued by the Assistant Commissioner (Refund), Custom House, Kandla to which the reply was submitted by the claimant on dtd. 17.09.2019 and accordingly complete documents were submitted by the claimant on dtd. 17.09.2019.
- (4) In view of the documents submitted by the claimant, 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. 22.10.2019 was written to the Sr. Accounts Officer, E-PAO Customs, New Delhi
  - ii. Letter dtd. 23.10.2019 was written to the Assistant Commissioner (Gr.-II), Custom House, Kandla
  - iii. E-mails dtd. 23.10.19, dtd. 14.11.19 & dtd. 18.11.19 were sent to ICEGATE by this office for confirming double duty payment claim of M/s. Visen Industries Limited.
- (5) A report was received from the Deputy Commissioner (Gr.-II), Custom House, Kandla who reported that the detail with respect to the particulars as tabulated in column "Payment Details-II" found same as per EDI system. No reply was received from Sr. Accounts Officer, New Delhi. A reply dtd. 18.11.2019 was received from ICEGATE on office mail ID in response to the email sent by the Refund Section on dtd. 23.10.19, dtd. 14.11.19 & dtd. 18.11.19 which is as under-

*"for the challan no. 2026146323 we have received two time payment data from bank and challan is successfully updated with bank transaction ID 0001364908 so please take the refund for another transaction as per refund process."*

**Findings:**

- (6) 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 of Rs. 4,19,506/- paid twice by them. The details of the duty payment made by the claimant as per the challan submitted by them is as under-

BOE No	BOE date	ICEGATE Reference ID	Challan No.	Internet Transaction Number	Payment Date	Amount (Rs.)
2265267	02.03.19	IG080319062533283677	2026146323	CK17876714	08.03.2019	22,84,269
2265267	02.03.19	IG060419122613830517	2026146323	CKJ0650381	06.04.2019	4,19,506

(7) I find that 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. 2284269/- on dtd. 08.03.2019 (wherein payment in respect of Bill of Entry No. 2265267 dtd. 02.03.2019 was also made, as per the challan dtd. 08.03.2019) and amount of Rs. 4,19,506/- on dtd. 06.04.2019. The payment details were also verified from the concerned import assessment Group and the Assistant Commissioner (Gr.II) vide letter dtd. 20.11.2019 reported that EDI system is showing payment of Rs. 4,19,506/- on dtd. 06.04.2019; however the double duty payment could not be verified from their end. I also find that the Chief Manager, SBI, Vytilla Branch vide letter dtd. 18.04.2019 has certified that Rs. 22,84,269/- was transacted on dtd. 08.03.2019 and transferred to E-customs pooling account. Therefore, taking into account the challan verification report from ICEGATE and also the bank statement submitted by the claimant as well as certificate dtd. 18.04.19 from Chief Manager, SBI, Vytilla Branch, the claim appears to be genuine and the amount of Rs. 4,19,506/- appears to be refundable to the claimant.

(8) I find that the SDSS & Associates, Chartered Accountant vide his certificate dated 28.06.2019 has certified that the claimant has passed on only one duty demand against Bill of Entry No. 2265267 dtd. 02.03.2019 and they are eligible for refund of Rs. 4,19,506/- as they have paid the duty twice. Hence, I am satisfied that there is no unjust enrichment in the present case.

(9) 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 April- 2019 and this refund claim was filed to this office on 15.07.2019, 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.

(10) In view of above facts and circumstances, I hold that the claimant is eligible for refund of excess Customs Duty paid to the tune of Rs. 4,19,506/- 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.

(11) In view of the above facts and the discussions herein, I pass the following order.

### ORDER

I hereby sanction the refund of Rs. 4,19,506/- (Rupees Four Lacs Nineteen Thousand Five Hundred and Six Only) to the claimant M/s. Visen Industries Limited, Plot No. 68/69/88, B-Nanji Industrial Estate, Kharadpada, Silvassa, Dadra & Nagar Haveli under Section 27 of Customs Act, 1962.

*[Signature]*  
21/11/2019  
(R. R. PAWAR)

Assistant Commissioner (Refund)  
Customs House, Kandla.

Date : 21 / 11 / 2019.

F.No./फा.सं.- S/6-38/ Refund/2018-19

**BY REGD. POST / HAND DELIVERY**

To,  
M/s. Visen Industries Limited,  
Plot No. 68/69/88, B-Nanji Industrial Estate,  
Kharadpada, Silvassa, Dadra & Nagar Haveli.

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

