

OFFICE OF THE COMMISSIONER OF CUSTOMS,  
AIRPORT AND AIR CARGO COMPLEX,  
CHENNAI – 27.  
FACILITATION CIRCULAR NO. 5 /2008

F.No. S.Misc. 42/2008 -Appg-Main (Air)

Date 5 07.2008

Sub: Refund Claims – Procedure and Disposal – reg.

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Attention is invited to P.N. No. 92/2001 dated 28.07.2001 on the above subject.

Consequent to the issue of P.N. No. 84/2008 dated 15.05.2008 in respect of refund of 4% additional duty of Customs as per Notification No. 102/2007-Customs dated 14.09.2007, it has been decided to streamline the procedure provided in P.N. 92/2001 dated 28.07.2001 in the Air Commissionerate, Chennai.

2. In supercession of P.No. 92/2001, the following procedure should be adopted in filing and disposal of all refund claims.

(1) All refund claims shall be filed in the Refund Section of the Air Commissionerate. A separate register of all claims registered will be maintained in the Refund Section in the Chronological order.

(2) All payments of duty under protest shall be registered in Refund Section and a copy of the protest letter is to be kept in the Refund Section. A separate register for this purpose should be maintained in the Refund section.

3. Asst. Commr./Dy. Commr. (Refunds) will deal and dispose off the following types of claims:

(i) All refund claims arising in pursuance of Notification No. 102/2007-Cus dated 14.09.2007 (4% SAD Claims);

- (ii) Claims arising out of shortage/pilferage of goods;
- (iii) Claims arising out of short supply and short shipment of goods;
- (iv) Claims arising out of orders of the Commissioner of Customs (Appeals), CESTAT and any court against the orders of Group D.Cs/A.Cs;
- (v) Consequential refund of fine and penalty against all Adjudication orders;
- (vi) Claims arising out of calculation mistake (clerical error);
- (vii) Claims arising out of adoption of wrong exchange rate and wrong currency and
- (viii) Refund claims which are not otherwise specified.

4. Asst. Commr./Dy. Commr. (in-charge of the Groups) will deal and dispose off the Claims arising out of finalization of P.D. assessment and consequent refund of extra duty deposit /excess duty paid.

5. The categories of refund claims mentioned below shall be dealt and disposed off by the officer mentioned against each;

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|-------|---|----------------------------------|
| (i)   | Claims arising out of <u>short landed goods</u> :-        | Asst. Commr/Dy. Commr. (MCD)     |
| (ii)  | Claims on postal articles by Air                          | Asst. Commr/Dy. Commr (APSO)     |
| (iii) | Claims on export articles                                 | Asst. Commr./Dy. Commr (Export)  |
| (iv)  | Claims arising out of Bond Interest                       | Asst. Commr/Dy. Commr (Bonds)    |
| (v)   | Claims on unaccompanied baggage through Air.              | Asst. Commr/Dy. Commr (UB)       |
| (vi)  | Claims arising out of the goods imported through Couriers | Asst. Commr/Dy. Commr (Courier)  |
| (vii) | Claims on Baggage brought by Passengers at Airport.       | Asst. Commr/Dy. Commr (Prev. GI) |

6. In respect of refund claims falling under the category of Serial No.4, refund sanction order will be issued by the Asst./Deputy Commissioner of concerned groups and thereafter the refund cheques will be issued by the Asst./Deputy Commissioner (Refunds).

7. The importers and the trade are advised to produce documentary evidence to conclusively prove that the incidence of duty sought to be refunded has not been passed

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on directly or indirectly to any other person in terms of the proviso to sub-section (2) of Sec. 27 of the Customs Act, 1962, including documents mentioned under Sec. 28C and Sec. 28D of the Customs Act, 1962.

8. In respect of claim for refund of CVD, a certificate issued by the Jurisdictional Central Excise Officer that no CENVAT had been availed, may be filed along with the claim to avoid delay in issue of cheques.

9. In case of refund of duty arising out of orders passed by the Judicial and quasi-judicial authorities and on finalization of P.D. Assessment, claims for refund will have to be made along with a copy of the said judgement/order.

This Facilitation Circular shall come into force with immediate effect.

*P. Singh*  
(PARMINDER SINGH)  
COMMISSIONER OF CUSTOMS (AIR)

Refunds = 8/7/08