



सीमा शुल्क के आयुक्त का कार्यालय  
OFFICE OF THE COMMISSIONER OF CUSTOMS  
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F.No. VIII/CUS/Tech/e-payment/48-01/2016 / 233(A)

Dated: 19.01.2016

**PUBLIC NOTICE No. 02 /2016**

**Sub: General guidelines for implementation of e-payment of refund/  
rebate-reg.**

1. Attention of all the Importers, Exporters, Customs Brokers and the Members of the Trade is invited to the Board's Circular No. 1013/1/2016-CX dt 12.01.2016, for payment of refund/rebate. Presently, most of the field formations follow the manual handing over/ despatch of cheques for payment of refund/rebate. Consequent to the sanction of refund/ rebate claims by the competent authority, cheques are being issued and the same are sent by either registered post or handed over to authorized persons. The present procedure entails paper work, manpower deployment by the claimants and delay in payment of refunds.

2. In order to speed up the transfer of the fund directly to the beneficiary's bank account after sanction of the refund/rebate claim and thereby promote ease of doing business, the following procedure for e-payment of refund/ rebate is hereby prescribed for implementation by all field formations:

**E-PAYMENT THROUGH AUTHORIZED BANKS**

- a) The payment under the system of electronic payment of refund/ rebate amounts through RTGS/ NEFT facility shall be made by the field formations through authorized banks.
- b) As most of the field formations are maintaining current account with nearest Govt. business enabled branch of the State Bank of India, the e-payment procedure may be implemented through those branches. In case any formation is maintaining Govt. account with bank(s) other than the State Bank of India, e-payment may be made through such bank(s). More than one bank may also be authorized for e-payment.
- c) After obtaining concurrence from the authorized bank(s) within the jurisdiction to provide for payment of refund/ rebate to assesseees through RTGS/ NEFT facility, shall authorize the refund sanctioning authorities within their jurisdiction to make e-payment of refund/ rebate through such authorized banks only.

d) 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. This should be quantified and fixed in consultation with the authorized bank at the time of rolling out the scheme for payment to the claimant's account.

## **PROCEDURE FOR E-PAYMENT**

a) While filing refund/ rebate 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). 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) 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/rebate amount,

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

c) The refund sanctioning authority shall ensure that at least one signed statement of sanctioned orders along with a cheque for the consolidated refund/rebate amount, in the prescribed format (Annexure-B), is forwarded to the authorized bank in a given month. The said statement shall cover the details of all the refund/ rebate orders sanctioned till the date of forwarding of statement to the bank.

d) 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. Commissioners are expected to ensure that there is no delay in the disbursement of the sanctioned amounts.

## **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 acknowledgment evidencing the transfer of the fund to the claimant's bank account and should be collected from the bank at periodical intervals along with a periodic report to be prescribed by the Commissioner.

b) After transfer of the sanctioned rebate 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. 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 may be requested to reconcile the cheques issued by the field formations in respect of the rebate/ 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.

The above instructions shall be put in place by the field formations by 10.02.2016. The facility of e-payment of refunds/ rebate is already operational in certain Central Excise zones such as Mumbai-II, Hyderabad, Chandigarh and Chennai. The field formations, for assistance, if any while complying with above directions may consult the above formations which have already implemented the e-payment facility. Once the above refund/rebate system is settled with the bank, field formations concerned shall issue necessary trade notices for information to members of trade.

3. Difficulty, if any, in implementation of the above procedure the same may be addressed to the concerned Deputy/Asstt. Commissioner (ICD)/Asstt. Commissioner (EDI), Customs, Pune for necessary action.

  
19.2.2016  
(VASA SESHAGIRI RAO)  
COMMISSIONER

Encl: Annexure A,B &C

Copy forwarded for information and necessary action to:

1. The Chief Commissioner Customs and Central Excise Pune Zone.
2. The Commissioner, Central Excise Pune I/II/III/IV/ Kolhapur/Appeal -I/II & III/Goa.
3. All Dy./Asstt. Commissioners at Hdqrs Pune.
4. All Superintendents/ Officers/ Section In charge (Tech) at Hdqrs Pune.
5. All Trade Association / Commerce and Industries of Customs Pune Comm't
6. Customs Division Ratnagiri/Sindhudurg/Dapoli.
7. ICD Dighi/Pimpri/Chinchwad/Talegaon.
8. Air port, Lohegaon, Pune.
9. All the Customs Brokers, Pune.

## AUTHORIZATION

To,  
The Deputy/Assistant Commissioner,  
.....

Madam/Sir,

**Subject: Authorisation for Refund/Rebate – reg.**

I/We authorize payment/credit of sanctioned rebate/refund amount of Central Excise/Service Tax for all my rebate/refund claims filed at your office directly to my bank account through RTGS/NEFT after deduction of applicable RTGS/NEFT charges, as per RBI guidelines. In case of any remittance made by mistake or duplicate, I/we undertake to re-credit the same to the department. I hereby declare following details for the purpose.

1.	<b>Name &amp; Address</b>	
2.	15 Digit CEX/ ST Registration No./IEC	
3.	Constitution of the business (Proprietorship/Partnership/LLP/Private Ltd/Public Ltd./Other)	
4.	<b>DETAILS OF APPLICANT</b>	
	Address	
	Telephone/Mobile No.	
	Email ID	
5.	<b>BANK ACCOUNT DETAILS OF THE REGISTERED ASSESSEE/EXPORTER TO WHICH SANCTIONED REFUND AMOUNT IS TO BE DEPOSITED</b>	
	Name of the Bank	
	Branch	
	Bank Account No.	
	IFS Code	
	Type of Bank Account: Saving A/c Current Account	

I/We fully understand that any information furnished in the application if found incorrect or false will render my/us liable for any penal/action or other consequences as may be prescribed in law or otherwise warranted.

Place:

Signature.....

Date:

Name\_\_\_\_\_

Designation

(Proprietor/Partner/Director/Authorized Signatory)

Enclosed: (1) Photocopy of a cancelled blank cheque.

## BANK VERIFICATION

Certified that above details are tallied with bank record and found correct

Signature.....

Name\_\_\_\_\_

Seal of the Bank

**Note**

1. In case the authorisation is signed by authorised signatory, the Bank Manager shall verify and confirm that said authorised signatory is indeed authorised by the firm/company to transact with the Bank.
2. All information detailed above shall be mandatorily filled/provided.

## OFFICE OF THE ASST./ DY. COMMISSIONER

C. No. \_\_\_\_\_

Dated \_\_\_\_\_

To  
The Branch Manager,  
.....Bank

Sir,

**Sub: Payment of refund claims amount directly to the assessee's/exporter's bank account through RTGS/NEFT – Regarding.**

Please find enclosed herewith a Cheque No. ....dated.....for an amount of Rs. .... and a list of refund/rebate claims (in duplicate) sanctioned by the undersigned during the period from \_\_\_\_\_ to \_\_\_\_\_ in favour of the beneficiary(s), whose details are provided as under:-

Sl. No.	Beneficiary Name	Name of the Beneficiary Bank	Beneficiary Bank account No.	IFSC Code No.	Refund amount sanctioned	Remitter's account No.	Ref. no of the sanction order
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

2. Please remit the amount mentioned in col. No. 6 of the table above through RTGS/NEFT by debiting our account no. mentioned above.

3. You may recover RTGS/NEFT charges as per RBI guidelines, leviable on the said sanctioned amount and remit the balance amount to the bank account of the beneficiary.

4. Essential details of the beneficiary have also been sent through my official e-mail account viz. \_\_\_\_\_ to your email account \_\_\_\_\_.

5. It is requested to return the duplicate copy of Annexure B duly certified by the bank. In case of non-remittance, please provide reasons for the same with further advice, if any.

Yours faithfully,

Encl. Cheque No. ....dated.....for Rs.

Signature with date:

Name

Designation

Office Seal

Telephone no.

**ANNEXURE-C**

DIVISION, COMMISSIONERATE				
Cheque details for Month 2016				
Sr. No.	Cheque No.	Cheque Date	Amount	Remarks
		Week Ending		
(1)	(2)	(3)	(4)	(5)
1				RTGS/NEFT, ..... Bank Branch
2				-do-
		TOTAL		
		Week Ending		
3				RTGS/NEFT, ..... Bank Branch
4				-do-
5				-do-
6				-do-
7				-do-
		TOTAL		
		Week Ending		
8				RTGS/NEFT, ..... Bank Branch
9				-do-
		TOTAL		
		Week Ending		
10				RTGS/NEFT, ..... Bank Branch
11				-do-
12				-do-
13				-do-
		TOTAL		
	GRANT	TOTAL		

