



OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS
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F.No. S23/99/2016-AP (Legal)

Date: 20.01.2017

STANDING ORDER No. 03/2017

Sub: Sanction of refund - Passing of order-in-original Instructions -
Regarding.

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During the course of review of Orders-In-Original under Section 129 of the Customs Act, 1962, it was observed that AC (Central Refunds Section) passed Orders-in-Original sanctioning refunds after the respective appraising groups finalised provisional assessments and sanctioned refunds after examining unjust enrichment aspect through Orders-in-Original. The passing of Orders-in-Original sanctioning refunds by CRS, even in the cases where refund has already been sanctioned under Section 18 of the Customs Act, 1962, is not in consonance with the provisions of the law or the instructions/circulars issued by CBEC. This is also entailing in duplication of refund work.

2. In view of above, the AC/DCs (Import Groups & Export) are directed to decide all the aspects including unjust enrichment, obtain clearance from Audit as per pre/post audit instructions and ARC section before sanctioning refunds at the time of finalization of provisional assessment under section 18 of Customs Act, 1962. Then, CRS shall make payment basing on such refund order following usual payment procedure.

3. Central Refunds Section (CRS) shall confine sanction of refunds to the claims in terms of Standing Order No.01/2013 dated 27.06.2013.

4. Any difficulty in following the above instruction may be brought to the notice of the undersigned.

This issues with the approval of the Commissioner.

Sudhakar Mishra
20.1.17

(SUDHAKAR MISHRA)
ADDITIONAL COMMISSIONER

To
All DCs/ACs