



भारत सरकार  
Government of India  
वित्तमंत्रालय, राजस्वविभाग  
Ministry of Finance, Department of Revenue  
सीमाशुल्क आयुक्त(निवारक) कार्यालय  
Office of the Commissioner of Customs (Preventive)  
पूर्वोत्तर क्षेत्र, North Eastern Region,  
सीमा शुल्कभवन, Custom House, 110 एम. जी. रोड, 110 M. G. Road,  
शिलांग- 793001, Shillong - 793001

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**PUBLIC NOTICE No. 04 /2016**

*Dated Shillong the 17<sup>th</sup> May, 2016*

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

The trade and all concerned are informed that presently most of the field formations follow the manual handing over/despatch of cheques for payment of refund/rebate /drawback claims. 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 the authorized persons. The present procedure entails paper work, manpower deployment by the claimants and delay in payment of refunds.

In order to speed up the transfer of the fund directly to the beneficiary's bank account after sanction of the refund/rebate/drawback claim and thereby promote ease of doing business, the Central Board of Excise & Customs, New Delhi vide Circular No. 1013/1/2016-CX dated 12-01-2016 has prescribed a detailed procedure for e-payment of refund/rebate/drawback for implementation by all field formations. In compliance with the facilitation issued vide the said Circular, the following procedure for e-payment of refund/rebate/drawback is hereby prescribed for implementation by all field formations:

**I. E-Payment through authorised 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 Government 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) 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.

## II. PROCEDURE FOR E-PAYMENT

- (a) For all fresh refund/rebate/drawback claims filed **on or after 20-05-2016 as well as pending** refund/rebate/drawback claims where Refund Orders **have not been issued before 20-05-2016** , the claimants 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 all 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 acknowledgement evidencing the transfer of the fund to the claimant's bank account and should be collected from the bank at periodical intervals alongwith 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 the PAO is enclosed as **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 shall 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.
- (e) Difficulties, if any, in implementation of the above procedure may please be brought to the notice of this office.

Sd/-  
(Bandhana Deori)  
Commissioner

Authority : Board's Circular No.1013/1/2016-CX

F. No. 201/05/2014-CX.6.

Encl: Annexure- A, B & C.

No.VIII(48)9/CUS/TECH/OT.MISC/2014/ 19978-95(B)

Dated:

18 MAY 2016

Copy to:

1. The Chief Commissioner, Central Excise, Customs & service Tax, CRESCENS Building, M.G. Road, Shillong-793.
2. The Commissioner of Central Excise, Guwahati / Dibrugarh / Shillong.
3. The Pay & Accounts Officer, Customs & Central Excise, CRESCENS Building, M.G. Road, Shillong-1.
4. The Assistant/Deputy Commissioner, Customs Division, \_\_\_\_\_ (ALL) for compliance and to circulate copy of this facility to Trade Associations / Exporter & Importer Associations / Customs Brokers Operating / Authorised Banks in his / her jurisdiction.
5. The Chief Accounts Officer, Customs(Hqrs.), Shillong for compliance and circulation to all nominated Banks & Bank Branches.
6. The Superintendent (Computer & Training), Customs Hqrs. for uploading the Trade Notice on Commissionerate Website.
7. The Jr. Hindi Translator, GL. Branch, Hqrs. office, Shillong to get issued Hindi version of this facility.
8. Guard File.

*Subhadip Choudhury*  
(Subhadip Choudhury)  
Superintendent (Tech) 17/05/16

**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

Dated \_\_\_\_\_

Branch Manager,  
.....Bank

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

I find enclosed herewith a Cheque No. ....dated.....for an amount of ..... and a list of refund/rebate claims (in duplicate) sanctioned by the undersigned for 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)

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

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

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

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

Yours faithfully,

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				
		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		

**ANNEXURE-C**

[illegible]