



केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवाकर के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS & SERVICE TAX



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PUBLIC NOTICE NO. 01 / 2016

Aurangabad, dated the 9th February, 2016

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

Attention is invited to the Circular No. 1013/1/2016-CX dated 12th January, 2016 (copy enclosed) issued under F. No. 201/05/2014-CX.6 by the Central Board of Excise and Customs (CBEC), New Delhi regarding the procedure to be followed for implementation of e-payment of refund / rebate to promote ease of doing business for information and necessary action.

All the Trade Association & Chambers of Commerce are requested to circulate and publicize the contents of this Public Notice amongst their member constituents.


(C.L. MAHAR)
COMMISSIONER

F. No. VGN (30)24/TC/2010
Aurangabad, the 9th February, 2016.

- Copy forwarded to:**
1. The Chief Commissioner, Central Excise & Customs, Nagpur Zone, Nagpur
 2. Asstt. Commissioner, All Divisions & ICDs of the Commissionerate
 3. As per the official mailing list for Trade.
 4. All Section Heads (Headquarters) of the Commissionerate
 5. Notice Board of the Commissionerate.

F. No. 201/05/2014-CX.6
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF EXCISE AND CUSTOMS

Circular No. 1013/1/2016-CX

210 JAN 2016

New Delhi, dated the 12th Jan., 2016

To

The Principal Chief Commissioners/ Chief Commissioners of Central Excise (All)
The Principal Chief Commissioners/ Chief Commissioners of Central Excise and Service
Tax (All)
The Principal Chief Commissioners/ Chief Commissioners of Service Tax (All)
The Principal Chief Commissioners/ Chief Commissioners of Customs (All)
The Principal Chief Commissioners/ Chief Commissioners of Customs (Preventive) (All)

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

Madam/ Sir,

Attention is invited to the procedure followed by the field formations 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:

I. E-PAYMENT THROUGH AUTHORIZED BANKS

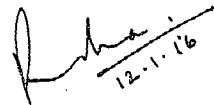
- a) The payment under the system of electronic payment of refund/ rebate amounts through RTGS/ NEFT facility shall be made by the field formations through authorized banks.
- b) As most of the field formations are maintaining current account with nearest Govt. business enabled branch of the State Bank 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.

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.

3. 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.

4. Difficulty, if any, in implementation of the above procedure may please be brought to the notice of the Board. Hindi version would follow.



(ROHAN)

Under Secretary to the Government of India

Encl.: Annexure-A (1 page)
Annexure-B (1 page)
Annexure-C (2 pages)

OFFICE OF THE ASST./ DY. COMMISSIONER

Dated _____

C. No. _____

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.

