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भारत सरकार / GOVERNMENT OF INDIA

वित्त मंत्रालय / MINISTRY OF FINANCE

राजस्व विभाग / DEPARTMENT OF REVENUE

सीमा शुल्क आयुक्त का कार्यालय / OFFICE OF THE COMMISSIONER OF CUSTOMS

सीमा शुल्क भवन, मार्मागोआ, गोवा - ४०३२०३ / CUSTOM HOUSE, MARMAGOA, GOA - 403203.

दूरभाष क्रमांक-०८३२-२५२०६१५, फैक्स-०८३२-२५२०५४४ / Telephone No. 0832-2520615, Fax-0832-2520744

F. No. 16/09/2019-20- Cus.(T)

Date: 09.04.2020

**STANDING ORDER NO. 02 /2020**

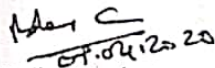
**Subject: Re-assessment of Bills of Entry involving Refund Claim of Excess Duty paid-reg.**

In view of the Order passed by the Hon'ble Supreme Court in the matter of M/s ITC Ltd. Vs C.C.E. Kolkata-IV in Civil Appeal No. 293 & 294 of 2009 dated 18.09.2019 and some decisions of appellate authority: the following consolidated instructions are being given in relation to re-assessment/final assessment of provisionally assessment of Bills of Entry/Shipping Bills.

- i) In respect of amendment of document under Section 149 of the Customs Act, 1962 and consequent re-assessment of Bills of Entry/Shipping Bills done after out of charge/I.E.O of the goods, entailing lower duty than the duty self-assessed by the importer/exporter, speaking order needs to be issued bringing out the reasons as to why the Bills of Entry/Shipping Bills has been re-assessed quantifying the amount of Refund involved. Such order shall be reviewed by the Commissioner of Customs.
- ii) Refund Section shall entertain refunds if the speaking order is accepted in Review. If the speaking order is appealed against, the assessing group shall issue a protective Show Cause Notice and an application for stay of refund sanctioned be filed immediately along with the appeal.
- iii) In respect of all cases where the Bills of Entry/ Shipping Bills are re-assessed to any higher duty by the assessing groups before Out-of-Charge/Let Export Orders, a speaking order is to be issued under Section 17(5) of the Customs Act, 1962 unless the importer/exporter submits his written acceptance to such re-assessment.
- iv) In every case of re-assessment a speaking order shall be passed by the proper officer.
- v) In relation to provisional assessments, including those in relation to SVB cases, refund consequent to finalization of assessment, shall be governed by Section 18 of the Customs Act, 1962. However, proper officer must issue a speaking order while finalizing provisional assessment of Bills of Entry/ Shipping Bills, which

should be reviewed by the Commissioner of Customs. Refund Section shall entertain refunds if the speaking order is accepted in Review. If the speaking order is appealed against, the assessing group shall issue a protective Show Cause Notice and an application for stay of refund sanctioned be filed immediately along with the appeal.

- vi) In all cases, the Review Section should communicate to the Refund Section about the acceptance of the Order of re-assessment immediately after completion of review.
2. The above procedure shall be applicable for all re-assessment done after 18.09.2019. In case of claims where re-assessment has already been done after out of charge without speaking order, the assessing groups have to pass the speaking orders forthwith.
3. The Bills of Entry/Shipping Bills which have not been given Out of Charge/Let Export Order and are recalled by the Group on account of any reasons viz. notification benefit, duty, typographical mistakes, etc. are excluded and not governed by this Standing Order. These Bills of Entry/ Shipping Bills can be re-assessed as per present practice.
4. All Deputy/Assistant Commissioner (Groups) and Deputy/Assistant Commissioner (Refund) and other concerned to comply with the directions as mentioned in this Standing Order. Difficulties, if any, faced in the implementation of this Standing Order may be brought to the notice of the undersigned.

  
(Mihir Ranjan)  
Commissioner of Customs

Copy to:

1. The Chief Commissioner, CGST & Customs, Pune Zone.
2. All Additional / Joint Commissioner of Customs, Marmagoa.
3. All Deputy / Assistant Commissioner of Customs, Marmagoa.
4. Notice Board.
5. The Goa Customs Brokers Association, Custom House Marmagoa, Goa.

