

F. No. 450/119/2017-Cus-IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes and Customs)

New Delhi, Dated the 9th April, 2020

To,

- All Principal Chief Commissioner/Chief Commissioner of Customs/Customs (Preventive)
- All Principal Chief Commissioner/Chief Commissioner of Customs & Central Tax
- All Principal Commissioner/ Commissioner of Customs & Customs (Preventive)
- All Principal Commissioner/ Commissioner of Customs & Central Tax

Madam/Sir,

Subject: Special Refund and Drawback Disposal Drive - Implementation of decision to expedite pending refund and drawback claims - reg.

As you are aware, the CBIC has taken a number of measures to mitigate the hardship caused by the Covid-19 pandemic to the trade and industry and other stakeholders. These measures include 24x7 Customs functioning, single window helpdesk on the CBIC website, waiver of late fee for delays in filing Bills of Entry, temporarily dispensing with submission of bonds, wherever required, etc. Continuing with these trade facilitation measures, it has now been decided that all pending Customs refund and drawback claims shall be expeditiously processed in order to provide immediate relief to the business entities, especially MSMEs, in these difficult times. This decision has been announced vide Press Note dated 08th April 2020 issued by the Department of Revenue, Ministry of Finance.

2. It is hereby instructed that starting with immediate effect there shall be a "Special Refund and Drawback Disposal Drive" with the objective of priority processing and disposal of all pending refund and drawback claims. This Special Drive shall be in place till 30.04.2020. It is expected that during this period all refund and drawback claims that are pending as on 07.04.2020 shall be disposed.

3. The Principal Chief Commissioners/ Chief Commissioners shall monitor the performance on this front closely on a daily basis and, wherever required, suitably guide the officers concerned to maximize the disposal. As aforesaid, the focus on refunds and drawback is aimed at providing immediate relief to the business entities, especially MSMEs, which makes it an imperative to ensure that there are no delays.

4. In this regard, the following may kindly be taken note of:

- a. Though the decision to process pending refund claims has been taken with a view to provide immediate relief to the taxpayers, due diligence is to be done before granting the refunds and drawback. All the relevant legal provisions, notifications, circulars and instructions must be followed while processing these claims.
- b. For facilitation of exporters, all communication should be done over email, wherever email id of the applicant is available.

c. All deficiency memos may be reviewed and refund / drawback may be considered on merit.

5. It is urged that in these difficult times all officers concerned make special efforts to liquidate the pending refund and drawback claims by 30.04.2020 and make the Special Drive a grand success.

Encl: as above

Yours sincerely,



(Vimal Kumar Srivastava)
Joint Secretary (Customs)