

Ref. No. : Plexconcil circular

Dated 17.05.2021

To,

All the Members of Plexconcil

Dear Sir / Madam,

Subject : Regarding Special refund and Drawback disposal drive from 15.05.2021 to 31.05.2021

Ref. : Instruction No. 10/2021-Customs dated 13th May, 2021

We wish to inform you that the Central Board of Indirect Taxes and Customs (CBIC) has issued above referred instruction to its field formations regarding Special refund and Drawback disposal drive from 15.05.2021 to 31.05.2021.

The objective of "Special Refund and Drawback Disposal Drive" is to processing and disposal of all pending refund and drawback claims. This Special Drive shall be in place from 15th May 2021 to 31st May 2021.

It is expected that during this period all refund and drawback claims that are pending as on 14th May 2021 shall be disposed.

Further, 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. Further, it is important to coordinate this Special Drive with the major trade and industry associations (especially those that cater to exporters) for their assistance including submission of required documents from their members (if a claim is pending for want of a required document).

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.

d. The Special Drive should be widely publicized.

Members are requested to take note of above and do the needful accordingly. The said CBIC instruction is available for reference on below link - <https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-instructions/cs-instructions-2021/cs-ins-10-2021.pdf>

Best regards

Bharti Parave
Asst. Director – Trade & Policy

Plexconcil
Mumbai