



ಭಾರತ ಸರ್ಕಾರ, ಹಣಕಾಸು ವಿಭಾಗ, ಕಂದಾಯ ಇಲಾಖೆ

भारत सरकार, वित्त मंत्रालय, राजस्व विभाग

Government of India, Ministry of Finance, Department of Revenue,

ಆಯುಕ್ತರ ಕಛೇರಿ, ನಗರ ಸೀಮಾ ಸುಂಕ,

ಅಂಚೆ ಸಂ5400., ಕೇಂದ್ರೀಯ ರಾಜಸ್ವ ಭವನ, ಕ್ವೀನ್ಸ್ ರಸ್ತೆ, ಬೆಂಗಳೂರು
सीमा शुल्क आयुक्त का कार्यालय, सीमा शुल्क आयुक्तालय, पी.बी.सं5400, बेंगलूर

Office of the Commissioner of Customs, City Customs Commissionerate,

P.B. No. 5400, C.R. Building, Queen's Road, Bengaluru – 560 001

C.NO.VIII/09/05/2020 City Cus. Tech

Dated: 05.02.2020

STANDING ORDER NO. 01/2020

Sub: Re-assessment of Bills of Entry involving Refund Claim of Excess Duty paid -Reg.

In the wake 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 Nos.293 & 294 of 2009 dated 18.09.2019; the following instructions are being given in relation to re-assessment of Bills of Entry.

- (i) In respect of amendment of documents under Section 149 of Customs Act, 1962 and consequent re-assessment of Bills of Entry done after out of charge of the goods, entailing lower duty than the duty self-assessed by the importer, speaking order needs to be issued bringing out the reasons as to why the Bill of Entry has been re-assessed quantifying the amount of Refund involved. Such Order shall be reviewed by the Commissioner.
 - (ii) Refund Section shall entertain refunds only 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.
 - (iii) In respect of all cases where the Bills of Entry are re-assessed to any higher duty by the assessing groups before out-of-charge orders, a speaking order is to be issued under Section 17(5) of Customs Act, 1962 unless the importer 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, refunds consequent to finalization of assessment, shall be governed by Section 18 of Customs Act, 1962.
 - (vi) In all cases, the Review Section should communicate to the refund section about the acceptance of the Order of-reassessment immediately after completion of review.
2. The above procedure shall be applicable for all re-assessments 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 which have not been given out of charge 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 can be re-assessed as per present practice.

4. All AC/DC (Groups) and AC/DC (CRC) and other concerned to comply with the directions as mentioned in this Standing Order. Difficulties, if any, faced in implementation of this Standing Order may be brought to the notice of the undersigned.


(BASWARAJ NALEGAVE)
COMMISSIONER OF CUSTOMS

Copy to:

1. The Chief Commissioner of Customs, Bengaluru Zone for information.
2. The Joint Commissioner of Customs, ICD Bengaluru
3. Bengaluru Customs Website.
4. Notice Board