



OFFICE OF THE COMMISSIONER OF CUSTOMS,
BANGALORE CUSTOMS COMMISSIONERATE,
C.R.BUILDINGS, QUEEN'S ROAD, BANGALORE - 560 001

C.No. VIII/28/857/2012- Cus Review

Date: 6-Dec-12

STANDING ORDER No. 08/2012.

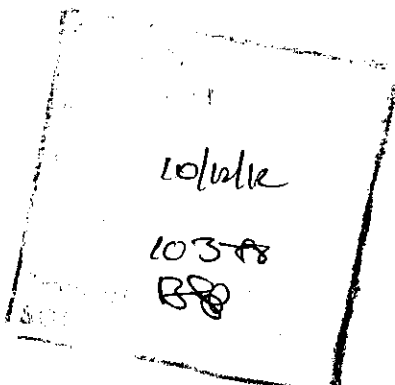
During the course of review of orders passed in the matter of Refund under Section 27 and Drawback under section 74 of Customs Act, 1962, it has been observed that the adjudicating authorities are mentioning the fact of obtaining the pre-audit concurrence in the findings portion of the orders. Audit concurrence is a matter of internal check and cannot be a ground for the decision of the adjudicating authorities, to be mentioned in the order.

2. Henceforth, the Orders-in-Original should not carry the details of internal process of audit. These details may be incorporated in the form of a Check List (enclosed) to be sent along with the copy of Order-in-Original, marked for review, in every case of Refund under Section 27 and Drawback under Section 74 of the Customs Act, 1962. Any deviation from the above procedure will be viewed seriously.

3. This issues with the approval of the Commissioner.


o/c Additional Commissioner of Customs

Copy to :The Additional Commissioner of Customs, ICD/ ACC, Bangalore.
Copy to: The Deputy/Assistant Commissioner of Customs, ICD/Custom
Division & ACC, Bangalore.



A. S. D.
10/12/12
CDV

CHECKLIST

1	Name of the Party	
2	Amount of refund/ DBK claim	
3	Date of payment of duty	
4	Date of eligibility for refund/ DBK claim (Date of consequential order/ date of payment of duty which ever applicable in case of refund - date of let export in case of DBK under Section 74)	
5	Date of filing the claim (date of receipt in the office)	
6	Date of deficiency memo issued, if any	
7	Date of compliance to deficiency memo	
8	Date of forwarding claim for pre-audit	
9	Date of return of claim from audit	
10	Date of sanction / passing order	