



**भारत सरकार GOVERNMENT OF INDIA**  
**वित्त मंत्रालय MINISTRY OF FINANCE**  
**राजस्व विभाग DEPARTMENT OF REVENUE**  
**केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड**  
**CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**  
**सीमा शुल्क आयुक्त का कार्यालय**  
**OFFICE OF THE COMMISSIONER OF CUSTOMS**  
**सीमा शुल्क गृह, विलिंग्डन आईलैंड, कोचिन-682009**  
**CUSTOM HOUSE, WILLINGDON ISLAND, COCHIN-682009**

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**दस्तावेज संख्या** F. No. CUS/DBK/MISC/269/2022-DBK and RF

**दिनांक** Dated 11.03.2025

DIN- 20250358MB000000E4A7

**सार्वजनिक सूचना संख्या PUBLIC NOTICE NO. 05/2025**

**विषय: सीमा शुल्क में रिफंड आवेदन तथा प्रसंस्करण के स्वचालन-के संबंध में।**

**Subject: Automation of Refund Application and Processing in Customs-reg.**

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आयातकों, निर्यातकों, सीमा शुल्क ब्रोकरों, वेयरहाउस लाइसेंस धारकों, व्यापार के सदस्यों तथा अन्य सभी हितधारकों का ध्यान सीमा शुल्क में रिफंड आवेदन और प्रसंस्करण के स्वचालन के विषय पर सीबीआईसी के दिनांक 17.02.2025 के परिपत्र संख्या 05/2025-सीमा शुल्क की ओर आकर्षित किया जाता है।

Kind attention of Importer, Exporters, Customs Brokers, Warehouse License holders, members of trade and all other stakeholders is invited to the CBIC Circular No. 05/2025-Customs dated 17.02.2025 on subject matter of Automation of Refund Application and Processing in Customs.

2. रिफंड के इलेक्ट्रॉनिक संवितरण के लिए, सीमा शुल्क रिफंड आवेदन का ऑनलाइन प्रसंस्करण और संवितरण विकसित किया गया है और इसे सीमा शुल्क स्वचालित प्रणाली पर सक्षम किया गया है।

For electronic disbursal of refunds, an online processing and disbursal of Customs duty refund application has been developed and is enabled on the Customs Automated System.

3. इस संबंध में, संदर्भ की आसानी के लिए सीबीआईसी द्वारा जारी परिपत्र संख्या 05/2025-सीमा शुल्क दिनांक 17.02.2025 संलग्न है जिसमें रिफंड की इलेक्ट्रॉनिक प्रोसेसिंग से संबंधित प्रमुख पहलुओं पर विस्तार से चर्चा की गई है।

In this regard, for ease of reference Circular No. 05/2025-Customs dated 17.02.2025 issued by CBIC is attached herewith wherein key aspects relating to the electronic processing of refund have been elaborated.

4. एक त्वरित उपाय के रूप में, आवेदक 31.03.2025 तक मैनुअल या ऑनलाइन रिफंड दाखिल कर सकता है। हालाँकि, 31.03.2025 के बाद कोई भी मैनुअल रिफंड आवेदन स्वीकार नहीं किया जाएगा, जब तक कि सीमा शुल्क के प्रधान आयुक्त/आयुक्त द्वारा लिखित रूप में दर्ज किए जाने वाले कारणों से इसकी अनुमति न दी जाए।

As a transitional measure, applicant may file refund either manually or online till 31.03.2025. However, no manual refund application shall be accepted after 31.03.2025, unless the same is allowed by the Pr. Commissioner/Commissioner of Customs, for the reasons to be recorded in writing.

5. सभी आयातकों/निर्यातकों/सीएचए और अन्य संबंधितों से अनुरोध है कि वे परिपत्र संख्या 05/2025-सीमा शुल्क दिनांक 17.02.2025 में बताए गए प्रमुख पहलुओं से अवगत हो जाएं।

All the Importers/Exporters/CHAs and other concerned hereby requested to apprise themselves of the key aspects as indicated in the Circular No. 05/2025-Customs dated 17.02.2025.

6. सभी आयातकों/निर्यातकों/सीएचए और अन्य संबंधितों से अनुरोध है कि वे अपने आगामी रिफंड दावों को केवल ऑनलाइन (आईसीईगेट पोर्टल) मोड के माध्यम से दाखिल करें क्योंकि 31.03.2025 के बाद बिना किसी वैध या उचित कारण के कोई भी मैनुअल रिफंड आवेदन स्वीकार नहीं किया जाएगा।

All the Importers/Exporters/CHAs and other concerned hereby also requested to file their future refund claims through online (ICEGATE Portal) mode only as no manual refund application shall be accepted after 31.03.2025 without any valid or plausible reason.

7. इस सार्वजनिक सूचना के कार्यान्वयन में आने वाली किसी भी कठिनाई को इस कार्यालय के ध्यान में लाया जा सकता है।

Any difficulty noticed in the implementation of this Public Notice may be brought to the notice of this office.

Signed by

Gurkaran Singh Bains

Date: 17-03-2025 23:33:01

गुरकरण सिंह बैस Gurkaran Singh Bains  
सीमा शुल्क आयुक्त Commissioner of Customs  
कस्टम हाउस कोचीन -09 Custom House Cochin-09

संलग्न Encl: Circular No. 05/2025-Customs dated 17.02.2025

**प्रतिलिपि Copy to:**

- I. **मुख्य आयुक्त केंद्रीय कर, केंद्रीय उत्पाद शुल्क एवं सीमा शुल्क, तिरुवनंतपुरम क्षेत्र का कार्यालय**  
**Office of the Chief Commissioner of Central Tax, Central Excise and Customs, Thiruvananthapuram zone**
- II. **सीमा शुल्क गृह, कोचिन-09 के सभी अपर आयुक्त/संयुक्त आयुक्त /उप आयुक्त/सहायक आयुक्त All the ADC/JC/DC/Assistant Commissioners of Cochin Custom House, Cochin-09**
- III. **ईडीआई अनुभाग, सीमा शुल्क गृह, कोचिन-09 EDI section, Custom House, Cochin-09.**
- IV. **कोचिन सीमा शुल्क ब्रोकर असोसिएशन। Cochin Customs Broker Association.**

**Circular No. 05/2025-Customs**

F.No.450/247/2023-Cus IV  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Indirect Taxes & Customs)

Room No. 229A, North Block,  
New Delhi, dated 17<sup>th</sup> February, 2025

To,

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)  
All Principal Chief Commissioners/Chief Commissioners of Customs & Central Tax  
All Principal Commissioners/ Commissioners of Customs/Customs (Preventive)  
All Principal Director Generals/ Director Generals under CBIC

**Subject: Automation of Refund Application and Processing in Customs – reg.**

Madam/ Sir,

With the focus on reducing time and cost of trading across the borders, Customs has been taken constantly taking several reform measures aimed at simplification, digitization and making the process efficient and effective. This is in-line with announcement by Hon'ble Finance Minister to digitize all the remaining Customs processes by mid-2026. For example, system-based automated clearances for certain imports of authorized importers were introduced in Customs to reduce the time-taken in this regard. Similarly, all the payments made to the Customs have made digital through electronic payment gateway of ICEGATE.

1.2 On the similar lines, one of the important aspects identified by CBIC for automation is relating to refund procedure under Customs.

2.1 Customs Act, 1962 provides for processing the claim for refund by any person of any Customs duty and interest paid or borne by him under section 27. Further, Refund is also sanctioned for export duty in certain cases under Section 26 or under certain notifications such as 102/2007-Customs.

2.2 Currently, Refund Application under section 27 is filed manually in terms of Customs Refunds Application (Form) Regulations, 1995. Board has already stipulated procedure for handling of refunds under Board Circular No. 24/2007-Cus dated 2<sup>nd</sup> July, 2007 and Circular No. 22/2008-Customs dated 19<sup>th</sup> Dec, 2008. In short, it *inter-alia* provides for processing of refunds at different stages i.e receipt, acknowledgement, deficiency memo, issuance of speaking order including on aspects of unjust enrichment, audit mechanism, monitoring mechanism etc. In particular, the mechanism of compulsory concurrent audit (pre-audit) in case of refund of more than 5 lakh,

compulsory post-audit in the case refund for amount between Rs 50,000/- and Rs. 5 lakh and post-audit on the basis of the random selection in the case refund of amount below Rs 50,000/- exists.

3. Manual processing and disbursement of refund amount is time-consuming and requires physical interface. Further, the status of the application is also not readily available to the trade. To enhance transparency and for electronic disbursement of refunds, an online processing and disbursement of Customs duty refund applications has been developed and is enabled on the Customs Automated System.

4.1 The key aspects relating to the electronic processing of refund is indicated below for the ease of reference:

- (a) Applicant may file Refund Application electronically on ICEGATE Portal in terms of Customs Refunds Application (Form) Regulations, 1995 along with the supporting documents such as Unjust enrichment certificate etc.
- (b) In case re-assessment of Bill of Entry is required before refund, option to request re-assessment is also enabled on ICEGATE. Once re-assessment is done, the pre-filled refund application form will be made available for the applicant to file his refund claim.
- (c) As the refund amount will be credited to the Bank account already registered in Customs Automated System, applicant may check and update the details before filing their refund application.
- (d) On successful filing of Refund Application at the ICEGATE Portal, Unique Application Reference Number (ARN) will be generated immediately before its scrutiny or checking for its completeness by the Proper Officer.
- (e) On receipt of Refund Application, the proper officer shall scrutinise the application and intimate any deficiency in the application within 10 days of ARN on the ICEGATE dashboard. The proper officer may ensure that all the queries are sent in one-go and piecemeal queries are avoided.
- (f) If there is no deficiency or all the deficiencies have been rectified, acknowledgement number shall be generated by the proper officer on the Portal and same will be available to the user.
- (g) The show-cause Notice in case of rejection or the order for refund sanction or rejection shall be communicated electronically through ICEGATE Portal. Proper officer may pass a speaking order and also including examination of aspects relating to the unjust enrichment.
- (h) Board has decided to do away with the concurrent audit of refund claims in all cases, and shift the same to post-audit, in view of processing of refund application in electronic

environment. The manner of selection for audit will be finalized by DG-Audit in consultation with DG ARM.

- (i) On sanction of Refund, the amount will be electronically credited to the Bank Account of the Applicant through PFMS system. The process of crediting the refund amount in the Consumer Welfare Fund would continue to be handled in the manner as it exists now. The fact of crediting the refund amount to the Consumer Welfare Fund will be part of refund order.
- (j) The status of the application will be made available to the applicant at ICEGATE Dashboard.
- (k) The MIS reports regarding refunds pendency, is also available to the customs officers for efficient, effective and transparent monitoring.

4.2 The Board Circulars No. 24/2007-Cus dated 2<sup>nd</sup> July, 2007 and Circular No. 22/2008-Customs dated 19<sup>th</sup> Dec, 2008 stands modified to the above extent.

4.3 The DG (Systems) shall issue detailed guidelines on the processing of Refund application.

5. As a transitional measure, applicant may file refund either manually or online modes till 31.03.2025. However, no manual refund application shall be accepted after 31<sup>st</sup> March, 2025, unless the same is allowed by the concerned Pr. Commissioner/ Commissioner of Customs, for the reasons to be recorded in writing.

6. This Circular may be given wide publicity by issue of suitable Trade Notice/ Public Notice. The Officers under your jurisdiction may be sensitized to handhold the stakeholders for using this module. Difficulties, if any, in the implementation of the above Circular may be brought to the notice of the Board.

Hindi version follows.

Yours sincerely

*Sanjeet Kumar*

(Sanjeet Kumar)  
Under Secretary (Cus IV)  
Customs Policy Wing