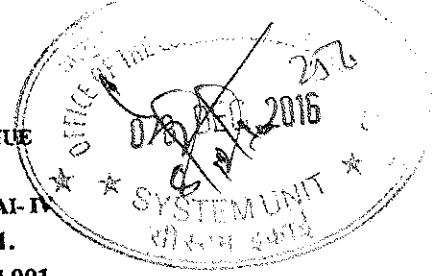




आई.एस.15700 2005 (सेवोत्तम) प्रमाणित  
(IS 15700:2005 (Sevottam) Certified)

भारत सरकार  
GOVERNMENT OF INDIA  
वित्त मंत्रालय, राजस्व विभाग,  
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE  
आयुक्त सीमा शुल्क का कार्यालय, चेन्नै- IV  
OFFICE OF COMMISSIONER OF CUSTOMS, CHENNAI- IV  
60, राजाजी सालै, सीमा शुल्क भवन, चेन्नै-600 001.  
60, RAJAJI SALAI, CUSTOM HOUSE, CHENNAI-600 001.



F.No.S.Misc. 05 /2016-Appg.Main (Chennai-IV)

Dated 05.12.2016

**STANDING ORDER NO: 22/2016**

Sub: Post Audit of Refund claims- Instructions-reg.

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Kind attention is invited to para 4.1 of Board's Circular No.18/2010- Customs dated 08.07.2010, wherein it is stated that the procedure for pre-audit of 4% SAD Refund claims of ACP clients shall be done away with and detailed scrutiny should be done only at the stage of post-audit.

2. In view of the above, the following instructions are given to the officers in Refunds/IAD-CRA/ Review Cell in this Custom House:

2.1 Post audit of 4% SAD refund claims of ACP/AEO clients over Rs.5 lakhs:

All 4% SAD Refund claims of ACP/AEO clients involving refund amount of more than Rs.5 lakhs will be compulsorily post audited. The Refund section will make a list of such claims and send with a forwarding note to Audit Section on a weekly basis and the Audit Section will complete post audit of such claims within a month and a compliance report will be submitted to ADC/JC (Audit) with copy to ADC/JC (Refunds)/ ADC/JC (Review) by 10<sup>th</sup> of the next month.

2.2 Selective post audit in other cases involving amount less than Rs.5 lakhs:

In view of the large number of such refund claims vis-a-vis manpower available, a list of refund orders involving refund amount less than Rs. 5 lakhs will be sent by AC (Refunds) every month to ADC/JC (Audit) by 1<sup>st</sup> week who will randomly select 10% of the orders for auditing on the basis of risk parameters involved. The post audit is to be completed by the Audit Section within a month and a compliance report will be submitted to ADC/JC (Audit) with copy to ADC/JC (Refunds)/ ADC/JC (Review) by 10<sup>th</sup> of the next month.

3. Review section will bring up the result of the post audit in the Note Sheet while proposing acceptance of the order and/or filing of appeal as the case may be.

(PRAKASH KR. BEHERA)  
COMMISSIONER OF CUSTOMS  
CHENNAI-IV

To

1. Chief Commissioner of Customs..... for kind information.
2. Principal Commissioner of Customs, Chennai-V – For kind information
3. ADC/JC (Review Cell)
4. ADC/JC (Refunds/IAD-CRA)
5. D.C./A.C.(Review Cell)
6. DC/AC (Refunds/ IAD-CRA)
7. EDI...for uploading in Intranet/ Website

5.12.16