



आयुक्तसीमाशुल्क (आयात-II) काकार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT - II)
सीआरएआरएस, नवीनसीमाशुल्कभवन, वेलाडईस्टेट, मुंबई-४००००९
CRARS, New Customs House, Ballard Estate, Mumbai- 400 001
Email-nch-import-crars@gov.in

F.No. CUS/RFD/GENC/17/2025

27-10-2025

STANDING ORDER NO. 05/2025**SUBJECT: Re-Organisation of Centralized Receipt And Refund Section(CRARS) & Streamlining the Procedure thereof – Regarding.**

To enhance transparency and for electronic disbursal of refunds, an online processing and disbursal of Customs duty refund applications has been developed and is enabled on the Customs Automated System on ICEGATE in pursuance of the CBIC Circular No. 05/2025 dated 17.02.2025 wherein it was directed that no manual refund application shall be accepted after 31st March, 2025, unless the same is allowed by the concerned Pr. Commissioner/ Commissioner of Customs, for the reasons to be recorded in writing.

2. In pursuance of the Board's Circular No. 05/2025- Customs dated 17.02.2025 and in order to ensure expeditious disposal of Customs Duty refund Applications and to enhance transparency in refund disbursement, all refund claims related to Import, Export & General Commissionerate will stand centralized with CRARS at 5th Floor, Annex Building, Import-II, New Custom House, Mumbai with effect from 01.11.2025 excluding the refund related to Drawback & IGST which will continue to be handled by AC/DC of the respective section. The claims pending with concerned section till 31.10.2025 shall be finalized by the respective Section only. All refund claims filed on or after 01.11.2025 shall be dealt by CRARS, Import-II, NCH.

3. ICEGATE currently supports refund claims under the following categories:

A-Reassessment-based Refund

B-Other Refunds:

- a. Double Duty Payment
- b. Favourable Judgment, Decree, Order or Direction
- c. Finalization of Bill of Entry
- d. Duty, Penalty, or Interest paid due to action by an Enforcement Agency
- e. Conversion of clearance from "Home Consumption" to "Into-Bond/Warehousing"
- f. Duty burden passed on by another person
- g. Bank Guarantee Appropriation
- h. Pre-deposit
- i. Goods Returned to Exporter
- j. Re-imported Goods
- k. Defective or Redundant Goods

1. Miscellaneous

3.1. Presently, ICEGATE has operationalized refund module for imports only. For processing refund applications of exports and other refunds, separate role will be created as and when module for processing of these refunds will be launched. Until such functionalities are made live on ICEGATE, refund applications related to these categories will continue to be processed manually as per existing practices by CRARS, Import II, NCH.

4. In case the refund application is covered under the ICEGATE online refund module, applicants are required to file their refund applications online itself as per the CBIC Circular No. 05/2025 dated 17.02.2025 and further, Public Notice No. 37/2025 dated 20.03.2025 issued by Commissioner of Customs, Import-II, NCH sensitizing the trade & stakeholders.

5. Concerned Sections/Commissionerates i.e, CRRC, Cash Section, Accounts Section, EDI, CLC, Assessment Groups, SIIB, etc. shall forward NOC's/Comments to CRARS, Import-II, NCH within 5 working days from the receipt of the letter for timely disposal of the Refund claim as processing of refund claim is a time bound matter.

6 . All the related Standing Orders including SO No. 7986/2007 dated 25.09.2007 & SO No. 7981/2007 dated 06.08.2007 stands modified to above extent.

(Kumar Amrendra Narayan)
Commissioner of Customs,
Import-II, Mumbai Customs Zone-I
NCH, Mumbai.

Copy To:

1. The Chief Commissioner of Customs Mumbai, Zone-I, NCH.
2. The Commissioner of Customs(General), Zone-I, NCH.
3. The Commissioner of Customs(Export), Zone-I, NCH.
4. The Commissioner of Customs(Import-I), Zone-I, NCH.
5. All the Additional/Joint Commissioners of Customs- General, Import-I, Import-II, Export.
6. All the Deputy/Assistant Commissioners of Customs- General, Import-I, Import-II, Export.
7. Notice Board & Website.