

**F.No.268/40/2002-CX-8**

Government of India  
Ministry of Finance  
Department of Revenue

**Subject : Drawl of the amount earlier credited to Consumer Welfare Fund - Expeditious disposal to prevent interest liability.**

I am directed to say that certain instances have been brought to the notice of the Board wherein refund amount originally credited to the Consumer Welfare Fund is subsequently to be paid to the assessee on account of orders of appellate judicial authorities. However, as reported the drawl of amount originally credited to Consumer Welfare Fund usually takes time due to involvement of various agencies resulting in delay in grant of refund to the assessee and the Department has to pay interest on such delayed refunds. Accordingly, the matter was taken up with Principal Chief Controller of Accounts (CBEC).

2. Pr. Chief Controller of Accounts (CBEC) has informed the Board that in consultation with the Chief Controller of Accounts, Ministry of Consumer Welfare and Public Distribution who maintains account of Consumer Welfare Fund, the procedure of processing refund claims relating to Consumer Welfare Fund has been strengthened for timely payment of the claims. A system of monitoring has been set in place to ensure timely payment of refund claim within a month of the application. Pr. Chief Controller of Accounts (CBEC) has further informed the Board that instructions have been issued to PAO's to ensure that request for refund claim from Commissionerates are made within three days of receipt of such reference/order sanctioning refund. Pr.Chief Controller of Accounts (CBEC) has also desired that in case, refunds are not effected within 45 days of request made to PAO, Chief Commissioners/Commissioners should take up the matter with him with a D.O. reference with full details.

3. Board desires that the application of refund should be expeditiously decided in accordance with the advice of Pr. Chief Controller of Accounts (CBEC) , as above, so that interest liability does not arise. Difficulties if any, in obtaining the timely refund should be reported to the Board.

4. Field formations may please be informed suitably.

5. Receipt of the same may please be acknowledged.

6. Hindi version will follow.