



Central Board of Indirect Taxes & Customs

Department of Revenue, Ministry of Finance, Government of India



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Seeks to supersede Notification No.8/2017 – Integrated Tax, dated 14.09.2017 [Click here](#) Last da [View all](#)

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dated 2/6/1998**F.No.201/04/98-CX.6**

Government of India

Ministry of Finance, Department of Revenue

Central Board of Excise & Customs, New Delhi

Subject: Central Excise - Expeditious disposal of refund/ rebate claims - Regarding

I am directed to say that it has been observed by the Board that there is considerable delay in disposal of refund/ rebate claims. You may recall that the provisions have been made in the Central Excise Act, 1944 to grant interest if the refund claim is not sanctioned within 3 months from the date of receipt of the application. In view of this, it is absolutely necessary that the refund claims should be disposed of within three months.

2. In this regard, the Board's directions are as follows:-

- responsibility should be fixed for not disposing of the the refund/ rebate claims within 3 months from the dated to receipt of application.
- no refund/ rebate claim should be withheld on the ground that an appeal has been filed against the order giving the relief, unless stay order has been obtained. It would be the responsibility of the concerned Commissioner to obtain stay order expeditiously where the orders passed by Commissioner (Appeals) or CEGAT suffer from serious infirmities and it involves grant of heavy refunds.
- no refund or rebate claim should be withheld on the ground of augmentation of revenue in order to achieve the targets.

3. It should be ensured that the Board's aforesaid directions are followed scrupulously by all officers.

Sd/-
(P.K.Sinha)
Under Secretary (CX.6)

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