

No.Coord/2(1)/ Mumbai (Prev) / 50 /2022-23/ 96
Office of the Pr. Chief Controller of Accounts
Central Board of Indirect Taxes & Customs
A.G.C.R. Building, 1st Floor,
I.P. Estate, New Delhi-110002.

OFFICE MEMORANDUM

Dated: 29/11/2022

Sub:- Authorisation of Bank of India, Parel Branch (BSR Code: 0221190) for payment of Legacy Refunds claims at Six divisions (Division-I,II,III,IV,V & VI) of CGST Thane Rural Commissionerate, PAO Revenue Mumbai (PAO Code: 001521) as jurisdictional PAO-reg.

The undersigned is directed to convey the approval of the Principal Chief Controller of Accounts, CBIC for banking arrangement for authorization of Bank of India Parel Branch BSR Code: 0221190 **for payment of Legacy Refunds** in r/o of following divisions of CGST, Thane Rural Commissionerate under the jurisdictional PAO Revenue Mumbai (PAO Code : 001521).

| Bank branch Name with BSR Code | Focal Point branch with BSR Code | Location for which branch is authorised | Specified officer to issue cheque | Jurisdictional Commissionerate | Jurisdictional PAO |
|---|---|---|-----------------------------------|--------------------------------|---------------------------|
| Bank of India, Parel branch 183, St. Xavier Street, Mumbai BSR Code : 0221190 | Bank of India, Parel branch 183, St. Xavier Street, Mumbai BSR Code : 0221190 | Division-I, CGST & C.E.X, Thane Rural Commissionerate | AC/DC (Refund) | Thane Rural Commissionerate | PAO Revenue Mumbai 001521 |
| -do- | -do- | Division-II CGST & C.E.X, Thane Rural Commissionerate | -do- | -do- | -do- |
| -do- | -do- | Division-III CGST & C.E.X, Thane Rural | -do- | -do- | -do- |
| -do- | -do- | Division-IV CGST & C.E.X, Thane Rural Commissionerate | -do- | -do- | -do- |
| -do- | -do- | Division-V CGST & C.E.X, Thane Rural Commissionerate | -do- | -do- | -do- |
| -do- | -do- | Division-VI CGST & C.E.X, Thane Rural Commissionerate | -do- | -do- | -do- |

2. Instructions for Commissionerate:

- i. Commissioner of the jurisdictional Commissionerate will send the details of the designated officer authorised to sanction the refund claims along with their specimen signatures to the designated bank branch and to the PAO.
- ii. Cheque book will be supplied to designated authorised departmental officer by the Pay and Accounts Office concerned. The instructions contained in Central Government Accounts (Receipt and Payments) Rules, 1983 should be carefully observed by the Cheque Drawing Officers.
- iii. All the claims sanctioned in a particular day will be enumerated in a consolidated Computerised Customs Drawback Advice (CCDA)/payout scroll/ DBK Scroll etc. with a unique system generated identifiable number and transferred to the designated Bank Branch through ICES/EDI/ICEGATE supported by a single cheque instrument for total amount.
- iv. For each CCDA/payout scroll/ DBK scroll a unique system generated identifiable number would be there and cheque is to be drawn in favour of "..... (Bank) (7 digit BSR Code No.), Station Name against DBK Scroll No/ Payout Scroll No. Dated"

(Cont...)

An abstract showing Sl. No., Advice No. & date and amount of the advice will also be generated and one printed copy of the advice duly signed by Sanctioning Authority (Refund) shall be simultaneously sent to the PAO concerned.

Instructions for authorised Bank/branch:

- i. The Bank branch will render the scrolls and challans through the existing FPB i.e. bank of India, Parel Branch, 183, St. Xavier Street, Parel, Mumbai - 400012 BSR Code: 0221190 (Local) to PAO, Revenue, Mumbai on daily basis. The branch is required to follow the procedure laid down in the "Revised Memorandum of Instructions for Collection and Accounting of Central Excise, Customs and other Dues."
- ii. The designated branch will ensure signature of the authorized officer on each page of the Refund Advice etc. received from the Refund Sanctioning Authority.
- iii. The designated bank branch shall take necessary action to credit the refund amount in the exporter's/assessee's account, either on the same day the Refund Advice etc. along with supporting single cheque is received or on the next working day.
- iv. The designated bank branch will prepare a Daily Payment Scroll in triplicate. The designated branch will exclude the undisbursed amount of refund and report to the Focal Point Bank only the net amount credited in the accounts of the exporters. In case of payment made through RTGS/NEFT, it is mandatory to mention the RTGS/ NEFT identification number along with date in the Daily Payment Scroll. First copy of the scroll will be sent to the Focal Point Branch and the duplicate copy to the Sanctioning Authority (Refund) along with a Statement of Undisbursed Amount. The branch shall retain the triplicate copy for its own record.
- v. The bank is directed to ensure payment of Refund claims to the assessee prior to taking claim from RBI, intimation of failed transactions by the branch to the Commissionerate and PAO within 48 hours of occurrence of failure, and furnish a certificate along with the payment scroll to the effect that no change/modification were carried out by the branch in the file received from the commissionerate while releasing payment.
- vi. The bank branch will fulfill its obligation as per undertaking given by the authorized signatory of the Bank copy of which is enclosed as **Annexure 'A'**.

Chandan Mishra Dwivedi
(Chandan Mishra Dwivedi)

Chief Controller of Accounts (CBIC)

To

1. The Joint Commissioner, O/o the Commissioner of Central GST & Central Excise, Thane Rural Commissionerate Plot No. 24/C, GST Bhavan, 4th Floor, Sector- E, Bandra Kurla Complex, Mumbai - 400051 w.r.t. letter no Admn (22) 01/PAO/2022 dated 15.09.2022 on above cited subject.
2. The General Manager, Reserve Bank of India, Dept. of Govt. & Bank Accounts, Central Office, Byculla Building, Opp. Mumbai Central Station, Mumbai - 400008.
3. The General Manager, Reserve Bank of India, Central Accounts Section, Additional Office Building, East High Court Road, Nagpur - 440 001.
4. The General Manager, Govt. business, Bank of India, H.O. 10th floor Chander lok Building, Janpath, Delhi - 110001 w.r.t. your letter dated 23.11.2022.
5. Addl. Director (DG System, EC/EDI Project), C.R. Building, I.P. Estate, New Delhi.
6. Shri Dipankar Sen Gupta, Sr. Technical Director, NIC (O/o the CGA), 4th Floor, Lok Nayak Bhawan, Khan Market, New Delhi.
7. PAO, Revenue, Mumbai.
8. PAO, CGST & CEX. Mumbai (E) w.r.t. your office letter no PAO/REV/MUM/DCA-WZ/2022-23/570 dated 21.09.2022.
9. Branch Manager, Bank of India, Parel Branch, 183, St., Xavier Street, Parel, Mumbai - 400012.
10. Sr. A.O., B.R. Section.

✓ AAO, GST & IT, CBIC for information and updating on Pr.CCA, CBIC website.

955-15/366
01.12.2022

30/11/2022
01/12/2022
AAO (SK)

The following undertaking is towards authorisation of Bank of India, Parel Branch, BSR Code: 0221190 for payment of legacy Refunds in R/o Division -I & II, CGST & Central Excise, Thane Rural Commissionerate; vide OM No. Coord/2(1)/Mumbai (Prev)/50/2022-23/96 dated: 29/11/2022

Office of Principal Chief Controller of Accounts
Central Board of Excise & Customs
DGACR Building, New Delhi

Undertaking from Bank Branch seeking Authorization for Disbursement of Duty Drawback/ Refunds

1. The authorised branch shall not affect the payment unless signatory's details and signature are received by banks from concerned PAO.
2. The authorised branch would establish a control mechanism at their end to detect duplicate advices and disallow any duplicate payment.
3. The branch shall not change or temper with the details of bank accounts of the exporters. For all such cases bank shall revert to the department for reinitiating the advice with modified details of bank account.
4. The branch shall, after making disbursement, on basis of Advice, send the scrolls along with transaction proof in the form of RTGS or Transaction ID of all successful & failed cases to the concerned PAO (It may be noted that bank shall be responsible for establishing the correctness of payments).
5. The branch shall not charge any RTGS/NEFT charges on settlement from department or individuals in any case.
6. The branch shall provide every detail to the PAO, whenever required, for the purpose of reconciliation and accounting.
7. The branch processes and transactions relating to disbursement of duty drawback shall be open for audit by office of Principal Chief Controller of Accounts. Whenever asked, the branch shall provide the electronic advice received from ICEGATE/EDI system of department, the output files in terms of successful and failed transactions along with UTR details, put-through and scroll details etc. The same would be readily made available to O/o PrCCA for reconciliation or audit purposes.
8. The IT system of bank shall maintain the audit trail of whole process and events.



Authorised Signatory

Bank Seal

Forwarded by/AC/DC (Drawback)

Commissionerate of ...

एस.एफ.ए.आई. अहमद
S.F.A.I. Ahmed
सहायक आयुक्त / Asstt. Commissioner
कें. वस्तु एवं सेवा कर तथा के. उ. ग. क., महाराष्ट्र-1
Central GST & C.Ex. Directorate
थाने रुरल / Thane Rural

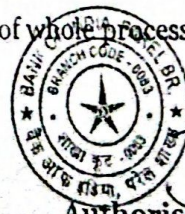
The following undertaking is towards authorisation of Bank of India, Parel Branch, BSR
Code: 0221190 for payment of legacy Refunds in R/o Division -III, CGST & Central Excise,
Thane Rural Commissionerate; vide OM No. Coord/2(1)/Mumbai (Prev)/50/2022-23/96
dated: 29/11/2022

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Central Board of Excise & Customs
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Amey



Said
15/9/22
Authorised Signatory

Bank Seal

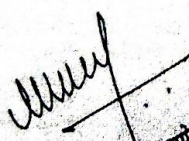
Forwarded by *Amey* (Duty Drawback)
Thandilal Meena
Commissioner of Customs
आयुक्त
Assistant Commissioner

The following undertaking is towards authorisation of Bank of India, Parel Branch, BSR Code: 0221190 for payment of legacy Refunds in R/o Division -IV, CGST & Central Excise, Thane Rural Commissionerate; vide OM No. Coord/2(1)/Mumbai (Prev)/50/2022-23/96 dated: 29/11/2022

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Central Board of Excise & Customs
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नसीर इकबाल मनोर / Nasir Iqbal Maner
उप आयुक्त / Deputy Commissioner
के.एम. एवं सेवा का तथा के.उ.सुल्क, मंडल-IV
Central GST & C.Ex., Div-IV
थाने रूरल / Thane Rural



Authorised Signatory

Bank Seal

Forwarded by AC/DC (Drawback)

Commissionerate of ...

The following undertaking is towards authorisation of Bank of India, Parel Branch, BSR Code: 0221190 for payment of legacy Refunds in R/o Division -V, CGST & Central Excise, Thane Rural Commissionerate; vide OM No. Coord/2(1)/Mumbai (Prev)/50/2022-23/96 dated: 29/11/2022

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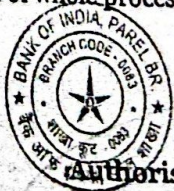
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महेश अ. केणी / Mahesh A. Keny
असिस्टेंट आयुक्त / Assistant Commissioner
के. वस्तु एवं सेवा कर विभाग के उ. श्रृंखला, मंडल-V
Central GST & C.Ex., Div-V
थाने रूरल / Thane Rural

Forwarded by AC/DC (Drawback)

Commissionerate of ...Thane Rural



Authorized Signatory

Bank Seal

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Authorised Signatory

Bank Seal

Forwarded by AC/DC (Drawback)

Commissionerate of THANE (RURAL)

अनिल पी. मोहिते

Anil P. Mohite

सहायक आयुक्त

Assistant Commissioner