

## Office of the Pr. Chief Controller of Accounts

## Central Board of Indirect Taxes &amp; Customs

A.G.C.R. Building, 1st Floor,

I.P. Estate, New Delhi-110002.

OFFICE MEMORANDUM

Dated: 8/12/2022

**Sub:- Banking arrangement for authorisation of State Bank of India, Hingalganj Branch (BSR Code: 0014048) for payment of duty drawback & collection of customs duty under EDI system at LCS Hemnagar (Location Code INHND1) under Commissionerate of Customs (preventive) Kolkata, with PAO, CGST, Kolkata-II (PAO Code: 052679) as jurisdictional PAO-reg.**

The undersigned is directed to convey the approval of the Principal Chief Controller of Accounts, CBIC for authorization of State Bank of India, Hingalganj Branch (BSR Code: 0014048) for payment of duty drawback & Collection of customs duty under EDI system in r/o LCS Hemnagar (Location Code INHND1) under Commissionerate of Customs (Preventive) Kolkata, with PAO, CGST Kolkata -II as jurisdictional PAO.

**2.The Banking arrangement at LCS Hemnagar, North 24 Parganas -743439 under the Commissionerate of Customs(Preventive) Kolkata with PAO, CGST, Kolkata II (052679) as jurisdictional PAO is as follows-**

Bank Name with BSR Code	branch with BSR Code	Focal Point branch with BSR Code	Location for which branch is authorised	Specified officer to issue cheque	Jurisdictional Commissionerate	Jurisdictional PAO
State Bank of India, Hingalganj North 24 Parganas W.B.- 743435 BSR Code : 0014048	State Bank of India, Kolkata BSR Code : 0000001		LCS Hemnagar (Locatin Code INHND1)	Deputy Commissioner (Customs)	Kolkata Customs (preventive) Commissionerate	PAO CGST, Kolkata-II PAO Code 052679

**3. Instructions for Commissionerate:**

- Commissioner of the jurisdictional Commissionerate will send the details of the designated officer authorised to sanction the refund/drawback claims along with their specimen signatures to the designated bank branch and to the PAO.
- 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.
- 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.
- 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 ....."
- 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)/Drawbacks shall be simultaneously sent to the PAO concerned.

**4. Instructions for authorised Bank/branch:**

- The Bank branch will render the scrolls and challans through the existing FPB i.e. State Bank of India, Kolkata BSR Code : 0000001 (Outstation) to PAO, CGST, Kolkata-II 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."

(Cont...)

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- ii. The designated branch will ensure signature of the authorized officer on each page of the Computerised Customs Drawback Advice(CFDA)/ Refund Advice received from the Sanctioning Authority.
- iii. The designated bank branch shall take necessary action to credit the refund/drawback amount in the exporter's/assessee's account, either on the same day the Computerised Customs Drawback Advice(CFDA)/ Refund Advice 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 Drawback/(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 drawback 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'**.

This authorisation will be effective from the date of issue of Trade Notice by Commissioner of Customs(Preventive) Kolkata under intimation to this office.

  
(Chandan Mishra Dwivedi)

Chief Controller of Accounts (CBIC)

1. The Deputy Commissioner of Customs, O/o the Dyputy Commissioner of Customs, Barasat Customs Division Commissionerate of Customs (Preventive), 4<sup>th</sup> Floor, MS Building 15/1, Stand Road Klkata-700001, w.r.t. letter no C.No. VIII/413-Cus/ Accomodation/Hem/WB/2022/442 dated 06.10.2022 on above cited subject.
2. The General Manager, Govt Accounts Department, State Bank of India, Belapur Rly Station 4<sup>th</sup> Floor Tower No. 4 Sector 11 CBD Belapur Navi Mumbai -400614 w.r.t. your letter dated 19.11.2022.
3. The General Manager, Reserve Bank of India, Dept. of Govt. & Bank Accounts, Central Office, Byculia Building, Opp. Mumbai Central Station, Mumbai - 400008.
4. The General Manager, Reserve Bank of India, Central Accounts Section, Additional Office Building, East High Court Road, Nagpur - 440 001.
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), 4<sup>th</sup> Floor, Lok Nayak Bhawan, Khan Market, New Delhi.
7. PAO, CGST, Kolkata II w.r.t. letter no. PAO/CEX/KOL-II/22-23/714 dated 11.10.2022.
8. e-PAO, Customs, New Delhi.
9. Branch Manager, State Bank of India, Hingalgarj Branch, North 24 Parganas W.B.-748435.
10. Sr. A.O., B.R. Section.
11. AAO, GST& IT, CBIC for information and updating on Pr.CCA, CBIC website.

The following undertaking is towards Authorisation of State Bank of India, Hingalganj Branch BSR Code 0014048 for opening of new duty drawback/ refund accounts & customs duty collection account under EDI system LCS Hemnagar (Port Code INHND1) for Barasat Customs Division Commissionerate of Customs (preventive) Kolkata vide O.M. No.Coord/2(1)/ Part file Kolkata -II/36(1)/2022-23/97 dated 08/12/2022.

**UNDERTAKING FROM BANK BRANCH SEEKING AUTHORISATION  
FOR DISBURSEMENT ON DUTY DRAWBACK / REFUND**

1. The authorization Branch shall not affect the payment unless signatory's details and signature are receiving by Bank from concerned PAO.
2. The authorized Branch would established a control mechanism at their end to detect duplicate advises and disallow any duplicate payment.
3. The shall not change or temper with the details of Bank Accounts of the exports for all such cases Bank shall revert to the department for reinitiating the advice with modified details of Bank Accounts.
4. The Branch shall, after making disbursement on the basis of advise, send the scrolls along with transaction proof in the form of UTR or transaction ID of all successful and failed case to the concerned PAO ( it may be noted that Bank shall be responsible for establishing the correctness of payment).
5. The Branch shall charge any RTGS / NEFT charge 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 progress and transaction 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 electric's advice received from ICEGATE / EDI system of department, the output files in term of successful and failed transaction along with UTR details, put-through and scroll details etc. The same would be readily made available to O/O Pr. CCA for reconciliation for audit purpose.
8. The IT system of Bank shall maintain the audit trail of whole process and events.

Signature with seal of Authorised Customs Officer  
**RAJNEESH MEENA, I.C.S.O.**  
 उपायुक्त / Deputy Commissioner  
 सीमा शुल्क आयुक्तालय (निवारक), पश्चिम बंगाल  
 C.C. (P), West Bengal

**For, State Bank of India**  
**Branch Manager**  
**Hingalganj Branch**  
 Signature of the Competent Authority

28 SEP 2022