

Government of India  
O/o Pr. Chief Controller of Accounts  
Central Board of Indirect Taxes and Customs  
M/o Finance, D/o Revenue  
1" Floor, B Wing, Audit Bhawan (AGCR Building)  
I.P. Estate, New Delhi 110002

## OFFICE MEMORANDUM

Dated: 23/12/2025

**Sub: - Banking arrangements for Customs Duty Collection under EDI System in r/o ICD, Dalpatpur (Code-INHTG6) Moradabad under the Commissioner of Customs, Noida.**

The undersigned is directed to convey the approval of the Pr. Chief Controller of Accounts, CBIC for authorization of Punjab National Bank, ICD Moradabad Branch, BSR Code- 0304992 for Customs Duty Collection under EDI in r/o ICD, Dalpatpur (Code-INHTG6) Moradabad under the Commissioner of Customs, Noida.


**2. The Banking arrangement at ICD, Dalpatpur (Code-INHTG6) Moradabad for Collection of Customs Duty under the Commissioner of Customs, Noida is as follows: -**

Bank branch Name & BSR Code	Focal Point Branch with BSR Code	Location Code for which branch is authorized	Purpose of authorization	Jurisdictional Commissionerate	Jurisdictional PAO	Reason
ICD Moradabad Branch, BSR Code- 0304992	PNB, Sector – 27 Noida BSR Code-. 0301473	INHTG6	Customs Duty Collection under Physical, EDI, e-Payment	O/o The Commissioner of Container Depot, Greater Noida	PAO, CGST & Customs, Noida	New Arrangement

**3. Instructions for authorized Bank/branch:**

- (i) The collecting branch will render the scrolls and challans for receipts through the existing FPB i.e. **Punjab National Bank, Sector-27 Branch, BSR Code-0301473**, Outstation to PAO, CGST & Customs, Noida 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 bank branch will prepare a Daily Payment Scroll (for refunds) in triplicate. The designated branch will exclude the undisbursed amount of refund/drawback 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 second copy to the Sanctioning Authority (Drawback/Refund) along with a Statement of Undisbursed Amount. The branch shall retain the third copy for its own record.
- (iii) A new e-PAO(Code-018329) for auto-crediting of Drawback amount in the taxpayer's bank account through PFMS has started functioning w.e.f 05.06.2024 as per the instruction issued by Drawback division of O/o Central Board of Indirect Tax & Customs vide letter No. 140609/45/2023 Drawback Section-CBEC dated 29.05.2024.
- (iv) As per Circular No. 05/2025-Customs dated 17.02.2025, issued by the Under Secretary, Customs Policy Wing, Ministry of Finance, no manual refund applications shall be accepted after 31.03.2025

This authorization will be effective from the date of issue of Trade Notice Commissioner of Customs, Noida Customs Commissionerate, Greater Noida under intimation of this office.

  
 (Manish Raut)  
 Controller of Accounts (CBIC)

GST-25-184  
 24/12/2025

Copy for information to:

1. The Deputy Commissioner of Customs, O/o the Principal Commissioner of Customs, Noida Customs Commissionerate, CONCOR Complex, ICD Dadri, Greater Noida, UP-201311.
2. Shri. Sanjay Kumar Gondwal, Assistant General Manager, General Banking Division (Govt. Business Department) H.O. Plot No. 5, Sector 32, Gurugram(Haryana)-122001.
3. The General Manager, Reserve Bank of India, Dept. of Govt. & Bank Accounts, Central Office, Byculla 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 – 440001.
5. Addl. Director (DG System, EC/EDI Project, Directorate General of Systems & Data Management (ICEGATE), 1<sup>st</sup> Floor, Central Revenue Building, Indraprastha Estate, New Delhi-110002.
6. Shri Dipankar Sen Gupta, Sr. Technical Director, NIC (O/o the CGA), Shivaji Stadium, New Delhi
7. The Senior Manager, Punjab National Bank, Sector-27 Noida, Gautam Buddha Nagar, Noida-201305.
8. Pay & Accounts Office, CGST & Customs, 6<sup>th</sup> Floor, GST Bhawan, Plot no. C-232 A/2 to 232 A/3, Sector-48, Noida – 201305.
9. PAO Customs, Room No. 232-233, New Customs House, Near IGI Airport, New Delhi-110037.
10. Sr. Accounts Officer, B.R. Section, O/o Pr. CCA, CBIC, New Delhi.
11. AAO, GST & IT, O/o PR. CCA CBIC for information and updating on Pr. CCA, CBIC website.