

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: 31.07.2023

Sub:- Banking arrangements for Collection of Customs Duty and payment of duty drawback under EDI System in respect of Air Freight Station (AFS), Kapashera Bijwasan Road, New Delhi Location code INBWS6 under the Commissionerate of Customs, Air Cargo Complex (Export), New Delhi-reg.

The undersigned is directed to convey the approval of the Principal Chief Controller of Accounts, CBIC for authorization Punjab National bank, New Customs House, Near IGI Airport, New Delhi (BSR Code: 304039) for collection of Customs Duty and payment of Duty Drawback under EDI system in r/o AFS Kapashera, Bijwasan Road, New Delhi, Location code- INBWS6, under the Commissionerate of Customs, Air cargo Complex (Export), New Delhi.

2.The Banking arrangements at AFS Kapashera Location code- INBWS6, under the Commissionerate of Customs, Air Cargo Complex (Export), New Delhi are as follows:-

Bank branch Name & BSR Code	Focal Point Branch with BSR Code	Location for which branch is authorized	Purpose for authorization	Jurisdictional Commissioner ate	Jurisdictional PAO	Specified officer to issue cheque for DBK.	Reason
Punjab National bank, New Customs house, near IGI Airport, New Delhi - 110037. BSR Code : 0304039	Punjab National Bank, ECE House KG Marg New Delhi - 110001. BSR Code 0301905	Air Frieght Station (AFS) Kapashera, Bijwasan Road, New Delhi - 110037. Location Code : INBWS6	Collection of Customs Duty under E-payment and Physical mode and payment of Duty Drawback under Physical mode	Commissionerate of Customs Air Cargo Complex (Export), New Delhi	PAO Customs New Delhi	Assistant / Deputy Commissioner of Customs (Drawback) ACC (Export)	New banking arrangement

3. Instructions for Commissionerate:

(i) 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.

(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 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.**

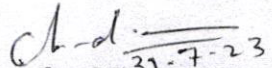
(iv) For each CCDA/payout scroll/ DBK scroll a unique system generated identifiable number would be there and cheque is to be drawn in favour of "..... (Bank) (7 digit BSR Code No.), Station Name against DBK Scroll No/ Payout Scroll No. Dated"

(v) 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:

- (i) The collecting branch will render the scrolls and challans through the existing FPB i.e. Punjab National Bank, ECE House KG Marg New Delhi- 110001, (BSR Code : 0301905) to PAO, Customs, Delhi 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 Computerized Customs Drawback Advice received from the Drawback 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 **Computerized Customs Drawback Advice (CCDA)/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/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 duplicate copy to the Sanctioning Authority (Drawback/Refund) alongwith 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 alongwith 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 authorization will be effective from the date of issue of Trade Notices by Commissioner of Customs Air Cargo Complex (Export), New Delhi under intimation of this office.


(Chandan Mishra Dwivedi)

Chief Controller of Accounts (CBIC)

To

1. The Assistant Commissioner of Customs, ACC Export, NCH, O/o Commissioner of Customs Air Cargo Complex (Export), New Customs House, Near IGI Airport, New Delhi – 110037 w.r.t letter dated 10.07.2023.
2. General Manager, Head Office, Government Business Division (Operations), Punjab National Bank H.O.: Plot No. 5, Sector 32, Gurugram (Haryana) – 122001 w.r.t. letter dated 26.07.2023.
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 – 440 001.
5. Addl. Director (DG System, EC/EDI Project), C.R. Building, I.P. Estate, New Delhi.
6. Shri Dipankar SenGupta, Deputy Director General (NIC), PFMS Project, O/o Controller General of Accounts, B-Wing, 3rd Floor, Shivaji Stadium, Rajiv Chowk, New Delhi – 110001.
7. PAO, Customs New Delhi.
8. E-PAO, Customs, New Delhi.
9. Branch Manager, Punjab National Bank, New Customs House, Near IGI Airport, New Delhi - 110037
10. Branch Manager, Punjab National Bank, ECE House KG Marg New Delhi - 110001.
11. Sr. A.O., B.R. Section.
12. AAO, GST& IT, CBIC for information and updating on Pr.CCA, CBIC website.