

**Instruction No. 10/2021-Customs**

F. No. 450/119/2017-Cus-IV  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Indirect Taxes and Customs)  
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New Delhi, Dated the 13<sup>th</sup> May, 2021

To,

All Principal Chief Commissioner/Chief Commissioner of Customs/Customs  
(Preventive)  
All Principal Chief Commissioner/Chief Commissioner of Customs & Central Tax  
All Principal Commissioner/ Commissioner of Customs & Customs (Preventive)  
All Principal Commissioner/ Commissioner of Customs & Central Tax

**Subject: Special Refund and Drawback Disposal Drive from 15.05.2021 to  
31.05.2021 - Implementation of - reg.**

Madam/Sir,

As you are aware, the CBIC has throughout been in the forefront of our fight against Covid-19 pandemic. The measures put in place for this include 24x7 Customs functioning, single window helpdesk, nodal officers at all locations, relaxing requirement of submission of bond and replacing it with undertaking, exemption from Customs duty and IGST on specified COVID-19 material donated from abroad, expeditious Customs clearance for all COVID-19 related imports made by Red Cross Society, etc. Further, last year, difficulties of liquidity during COVID-19 were sought to be ameliorated by having a Special Drive from 08.04.2020 to 30.04.2020 for priority disposal of pending Customs refund, IGST refund and Customs Duty Drawback claims. This Special Drive was governed by Instructions No.03/2020-Customs and No.2/1/2020-GST, both dated 09.04.2020.

2. Continuing with the aforementioned trade facilitation measures, the Board has decided that there is a need to focus on timely disposal of all pending refund/duty drawback claims in order to provide immediate relief to the business entities, especially MSMEs, in these difficult times. Accordingly, it is hereby instructed that there shall be a "Special Refund and Drawback Disposal Drive" with the objective of priority processing and disposal of all pending refund and drawback claims. This Special Drive shall be in place from 15<sup>th</sup> May 2021 to 31<sup>st</sup> May 2021. It is expected that during this period all refund and drawback claims that are pending as on 14<sup>th</sup> May 2021 shall be disposed.

3. The Principal Chief Commissioners/ Chief Commissioners shall monitor the performance on this front closely on a daily basis and, wherever required, suitably guide the officers concerned to maximize the disposal. Further, it is important to coordinate this Special Drive with the major trade and industry associations (especially those that cater to exporters) for their assistance including submission of required documents from their members (if a claim is pending for want of a required document).

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4. In this regard, the following may kindly be taken note of:
- a. Though the decision to process pending refund claims has been taken with a view to provide immediate relief to the taxpayers, due diligence is to be done before granting the refunds and drawback. All the relevant legal provisions, notifications, circulars and instructions must be followed while processing these claims.
  - b. For facilitation of exporters, all communication should be done over email, wherever email id of the applicant is available.
  - c. All deficiency memos may be reviewed and refund / drawback may be considered on merit.
  - d. The Special Drive should be widely publicized.
5. It is urged that in these difficult times all officers concerned make special efforts to liquidate the pending refund and drawback claims by 31.05.2021 and make the Special Drive a grand success.

Yours faithfully,



**(R. Ananth)**  
**Deputy Secretary (Customs)**  
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