



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-III,
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F. No. CUS/RFD/RPTS/MISC/6/2025-CRC

Date:08-06-2026

PUBLIC NOTICE No. 72/2026

Subject: Mandatory re-assessment of Bill of Entry as a pre-requisite for refund of excess Customs duty paid – Use of “Re-assessment cum Refund” module on ICEGATE 2.0 – regarding.

Attention of all Importers, Exporters, Customs Brokers and the Trade is invited to Standing Order No. 27/2019 dated 24th December, 2019, Standing Order No. 06/2022 dated 04th July, 2022, CBIC Circular No. 05/2025-Customs dated 17th February, 2025 and Public Notice No. 26/2025 dated 04th March, 2025 issued by this office, wherein the aspect of requirement of obtaining re-assessment of the Bill of Entry, wherever applicable, prior to filing a consequential refund claim has been detailed.

2. It is hereby reiterated that, in light of the judgment of the Hon'ble Supreme Court in *M/s ITC Ltd. v. Commissioner of Central Excise, Kolkata-IV (Civil Appeal Nos. 293 & 294 of 2009, decided on 18.09.2019)*, re-assessment is a necessary pre-condition for filing and processing any claim for refund of excess Customs duty paid.

3. Further, kind attention is drawn to CBIC Circular No. 05/2025-Customs dated 17th February 2025, whereby instructions have been issued regarding automation of refund application and processing in Customs. Para 4.1 of the said Circular, inter alia, stipulates the process to be followed in the context of refunds arising on account of re-assessment. The relevant extract is reproduced hereunder for ease of reference:

4.1 *The key aspects relating to the electronic processing of refund is indicated below for the ease of reference:*

(a) Applicant may file Refund Application electronically on ICEGATE Portal in terms of Customs Refunds Application (Form) Regulations, 1995 along with the supporting documents such as Unjust enrichment certificate etc.

(b) In case re-assessment of Bill of Entry is required before refund, option to request reassessment is also enabled on ICEGATE. Once re-assessment is done, the pre-filled refund application form will be made available for the applicant to file his refund claim.

(emphasis supplied)

4. The Trade is informed that an integrated “Re-assessment cum Refund” functionality is available on the ICEGATE 2.0 Portal under the path: **Services → Re-assessment-cum-Refund → Re-assessment-cum-Refund**. The Trade is encouraged to utilize this option for filing of all refund claims that require prior re-assessment / amendment of the Bill of Entry. The user manual issued by the Department for the said process is also enclosed herewith for reference.

5. The workflow under the said module is as under:

- (i) The applicant shall file the request for re-assessment of the Bill of Entry electronically on ICEGATE 2.0 through the said module;
- (ii) The said request shall be processed by the concerned Appraising Group of JNCH;
- (iii) On completion of re-assessment / amendment by the concerned Appraising Group, a pre-filled refund application form shall be made available to the applicant on ICEGATE 2.0;
- (iv) On submission of the said pre-filled refund application by the applicant, the same shall be electronically reflected on the portal of the officers of the Centralized Refund Cell (CRC), JNCH for further processing and disbursal through the PFMS system.

6. All Importers, Exporters, Customs Brokers and other stakeholders are accordingly informed to invariably ensure prior re-assessment of the Bill of Entry through the appropriate mechanism as detailed in paragraph 4 above, and to file all such refund claims exclusively through the “Re-assessment cum Refund” module on the ICEGATE 2.0 Portal. Further, it is to inform that any refund application filed without prior re-assessment, wherever required, shall be treated as an incomplete refund

application. Accordingly, a deficiency memo in this regard shall be issued by the concerned section for necessary compliance by the applicant in accordance with the provisions of Customs Refund Application (Form) Regulations, 1995. It may be noted that as per the said regulations for the purposes of payment of interest under Section 27A of the Act, the application for refund shall be deemed to have been received on the date on which a complete application, as acknowledged by the proper officer, has been made.

7. Difficulties, if any, faced in the implementation of this Public Notice may be brought to the notice of the Joint / Additional Commissioner of Customs in-charge of the Centralized Refund Cell, JNCH, NS-III.

Digitally signed by
Ravneet Singh Khurana
Date: 08-06-2026
18:35:49

(Ravneet Singh Khurana)
Commissioner of Customs
NS-III, JNCH

To,

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH (for information).
2. The Pr. Commissioner / Commissioner of Customs, NS-G / NS-I / NS-II / NS-IV / NS-V, JNCH.
3. All Additional / Joint / Deputy / Assistant Commissioners of Customs, JNCH.
4. All Sections / Groups of NS-G / NS-I / NS-II / NS-III / NS-IV / NS-V, JNCH.
5. The BCBA / Other Trade Associations – for wide circulation amongst their members.
6. The AC/DC, EDI – for uploading on the JNCH website. Notice Board / Office Copy.