

You will find it an interesting reading that in a recent Order dt 21st January 2010, the Central Information Commission in the matter of Ajay Kr Goel vs. Customs & Excise, Noida, has given the following directions. For the detailed reading of the contents, you may refer to the enclosed copy of the Order.

1. Within 6 weeks of the Order, Customs & Excise Noida **to put on their website the status of all pending refund claim applications giving the details** of the same. This will help the applicants to ensure that their claims are processed on first-cum-first-served basis.

2. Within 6 weeks of the Order, Customs & Excise Noida shall **categorise the cases of refund claims and for each category make an exhaustive list of the documents required to be submitted with the refund claim application.** This list will be placed on the website of the Customs & Excise Noida. This will save the applicants from the harassment where the officials bring up arbitrary documentation requirements to reject the cases where their unreasonable demands are not met by the applicants.

3. Within 6 weeks of the Order, Customs & Excise Noida shall provide the specifics of **any circular purported to have been issued, which could authorise the Customs & Excise Noida to not to accept an application for refund claim if any deficiency is pointed out.** This will help save the applicants from the harassment when the officials send your staff back without accepting the documents, when they point out certain issues. The procedure should be to first accept the documents and later or there itself, issue a deficiency letter.

We believe, the abovementioned order though given specific in case of Customs & Excise Noida, **can be made applicable to other jurisdictions of the service tax office** as the service tax is a central subject. Not only that **similar directions can be sought in case of others laws also, viz., income tax refunds, VAT refunds, Duty drawback claims, etc.**