



कार्यालय, अपर महानिदेशक (प्रणाली), पश्चिमी क्षेत्र इकाई
Office of the Additional Director General (Systems), West Zonal Unit
नवीन सीमाशुल्क भवन, बैलार्ड एस्टेट, मुंबई-400001
New Custom House, Ballard Estate, Mumbai - 400001
दूरभाष- 022-20825140, फैक्स- 022-220825148
Phone: 022-20825140, Fax: 022-20825148, Email: systems.wzumumbai@gov.in

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Advisory No. 09/SYS/WZU/2026

Subject: Pan-India Roll-out of Refund Module in Express Cargo Clearance System (ECCS) – reg.

Board has decided to automate the filing and processing of refund application pertaining to Courier Imports through the Express Cargo Clearance System (“ECCS”). Accordingly, Board has issued Circular No. 34/2026-Customs dated 30.07.2026 to implement it. Key aspects relating to the electronic processing of refund through ECCS are mentioned at para 4 of the said Circular. This advisory is issued for pan-India rollout of the ECCS Refund Module across all International Courier Terminals (ICTs) in India.

2. The ECCS Refund Module provides an automated workflow covering refund claim filing, scrutiny, deficiency handling, Show Cause Notice (SCN) processing, determination of sanctionable refund amount, and generation of Refund Order. It is enabled at URL: <https://eccs.cbic.gov.in/eccs>. The Process Workflow of the ECCS Refund Module is attached as Annexure to this advisory.

3. The detailed step-by-step functional procedure and workflow for the Refund Module is provided in the User Manual for Duty Refund Module in Import (ECCS) circulated separately along with this Advisory. The User Manual covers the following: (a) Courier Login — submission of refund application with CBE number, grounds for refund, supporting documents, and banking details; (b) AC/DC Login — allocation of claim to AO/Superintendent, Deficiency Memo, acknowledgement, SCN issuance, and final claim approval or rejection; (c) AO/Superintendent Login — initial scrutiny, deficiency memo request, determination of sanctionable amount, and SCN/approval/rejection action. Two scenarios are covered: (i) Claim Rejection; and (ii) Claim Approval.

4. As mentioned in the Board Circular, as a transitional measure, Couriers may file refund claims either manually or through the Refund Module in ECCS up to **30.09.2026**. No manual refund application in respect of Courier Bills of Entry shall be accepted after this date unless specifically allowed by the concerned Principal Commissioner/Commissioner of Customs, for reasons to be recorded in writing.

5. All Commissionerates handling Courier imports are requested to undertake the following actions for smooth roll-out and implementation:

- (i) Nominate dedicated Customs Officers (AC/DC and AO/Superintendent) for handling refund processing through the Refund Module, including scrutiny, deficiency handling, SCN issuance, and determination of sanctionable refund amount.
- (ii) Facilitate role assignment in the Refund Module for the nominated officers and concerned Couriers/Authorised Courier Operators in coordination with WZU, DG Systems through technical vendor CMS.

- (iii) Commissionerates should encourage filing of fresh refund applications through the Refund Module during the transition period. With effect from 01.10.2026, all fresh refund applications shall be filed exclusively through the Refund Module.
- (iv) Ensure strict monitoring of prescribed timelines — particularly the 10-day period for deficiency intimation and the statutory 90-day processing period under Section 27 of the Customs Act, 1962 — through regular review of pendency dashboards.
- (v) Inform and sensitise all concerned Couriers and stakeholders about this roll-out and guide them to file fresh refund claims at <https://eccs.cbic.gov.in/eccs>.
- (vi) Provide feedback on workflow issues, system errors, or functional gaps, if any, to WZU for prompt rectification.
- (vii) Provide necessary operational support and extend all cooperation to ensure smooth and effective implementation of the Refund Module.

6. For any query/doubt on the above, it is requested to contact the following officers of DG Systems, WZU, Mumbai:

- (i) Mr. D. V. Gautam, AD — Email: dvgautam.irs@gov.in; Mobile: 8898020712
- (ii) Mr. Naresh Meena, AAD — Email: nareshkm.c091601@gov.in; Mobile: 9460141213
- (iii) Helpdesk: eccs.helpdesk@icegate.gov.in | 1800-2666-882.

(Manish Thapliyal)
ADG (Systems), WZU, Mumbai

To,

- 1. The Principal Commissioners/Commissioners of Customs at all ICTs by email
(viz. Ahmedabad, Bengaluru, Cochin, Chennai, Delhi, Hyderabad, Kolkata, Mumbai, Jaipur, Navi Mumbai)
- 2. EICI — They are requested to inform all Couriers and Authorised Courier Operators.
- 3. The Custodians at all ICTs by email (viz. Ahmedabad, Bengaluru, Cochin, Chennai, Delhi, Hyderabad, Kolkata, Mumbai, Jaipur, Navi Mumbai).
- 4. CMS — to update ECCS website and assign roles to nominated officers.

Copy for information to:

- 1. The Pr. Director General, Directorate General of Systems & Data Management, New Delhi.
- 2. The Pr. ADG, DCCS, Directorate General of Systems & Data Management, New Delhi.
- 3. The Pr. Addl. Director General, ICEGATE, New Delhi.
- 4. The Pr. Addl. Director General, ICES, New Delhi.

Refund Process Flow

