Chapter XXIV
Refund of Unclaimed Overcharges and Check of Refund List, Overcharge sheet and compensation claims

2401Refund of Unclaimed Overcharges:- Overcharges, either coaching or goods, above the limit as prescribed from time to time, which are discovered in the Accounts Office not later than six months after the money has been collected, should be listed under stations which respectively collected the freight. Care should be taken to see that no item is included in the list for which an Overcharge Sheet (COM/0. 7 Revised) has already been certified vide Paragraph 2403 or **Separate lists should be made out, in duplicate, for each station and sent to the Claims Office. As, in the case of entries made in these lists no overcharge returns are required to be submitted, great care should be taken to enter the amounts clearly and this should be done both in figures and words. Suitable remarks in regard to the item having been included in thestatement of unclaimed overcharges should be given against the relevant entry of Invoice/Parcels Way-Bill etc. in the connected Return to prevent the possibility of refund being made more than once in connection with the same transaction.**

2402 The Claims Office will ask the Station Masters concerned to intimate:

(i) the full names and addresses of the parties who are entitled to their fund;

(ii) the freight collected in cash or by credit note; or through E- payment.

If on receipt of this information, the refund is found to be due, an Overcharge Sheet is prepared by Claims Office and sent to Traffic Accounts office for certification. Thereafter, a Pay Order for the certified amount will be sent to Traffic Accounts Office for arranging payment to the Customer.

2403 Check of Overcharge Sheets.:- In the case of an overcharge due to:-

I Error in weight, distance or routing of traffic, Sick / Missing Wagon; or

ii. Error in rate (base freight, discount, rebate other charges, etc.) classification or computation of freight claimed after delivery of goods etc; or

iii. Amount twice paid, Excess DD Amount;

iv. Rebate not given.

An Overcharge Sheet (COM/0.7 Revised) is prepared by the Claims Office and submitted to the Accounts Office for certification before issuing a Pay Order in favour of the person entitled to the refund. Overcharge Sheets received for certification should be checked to see that:

1)they contain all the information required by the form;

2)the particulars shown therein agree with those in the related Invoice/Parcels Way-Bill, etc.;

3)in the case of Overcharge Sheet on account of error in weight;

i full details of weighment are given on the reverse of the Over charge Sheet;

ii. where the result of weighment has been communicated by the forwarding or other station, such Station Master's letter or telegram admitting the overcharge accompanies the Overcharge Sheet;

iii. the correct weight has been certified by the responsible Traffic Officer on the Overcharge Sheet;

iv. In case of an Overcharge sheet for an invoice booked under SWA, Claim's office should furnish particulars of weighment and realization of penal freight, if any;

v. in case, the consignment is not weighed anywhere, certification of Commercial authority to this effect is furnished;

vi. The prescribed PCC if any, considering the type of route, Commodity, Wagon type and the date of loading should be certified and furnished by the Commercial authority;

vii. Punitive charges for overloading as per extant rule have been correctly levied;

Note: - The weighment sheet duly signed by the weighbridge clerk of the weighbridge where weighment has been taken is to been closed.

4) where the Overcharge is the result of an error in description or routing of traffic, the correct description of the goods, etc. or the correct route has been certified by the Traffic Officer on the Overcharge Sheet;

5) Goods not otherwise classified are to be charged at the prescribed composite class according to type Of wagons i.e. open, covered, flat, etc. Accordingly the correctness of class charged is to be seen;

6) the charges have been calculated on the basis of particulars given in the "should be" column of Overcharge Sheet as checked with the related Invoice/Parcels Way Bill, etc. vide clause (2) above and are correct;

7) where the conditions applying to the rates charged in the "should be" column require the loading and unloading by Owners, a remark appears on the Overcharge Sheet that this condition has been fulfilled;

8) where Commodities placed under owners risk (OR) , if charged at railway risk (RR), necessary charges have been realized;

9) the amount proposed to be refunded is equal to the difference between the amounts shown in the "charged" and "should be "columns;

10)where demurrage and wharfage charges have been foregone, the Remission Cum Pay Order (RCPO) has been certified by the competent Traffic authority; [Form No. COM/R-17A (revised)];

11) the Overcharge has been claimed within six months from the date of payment or the date of delivery of such Goods at the destination station whichever is later; except for amount paid/collected more than once in which case it should be seen that the claim has been made within 3 years from the date on which the second payment was made and

12) The Overcharge Sheet does not relate to an item already included in the list of Unclaimed

Overcharges of **limit as prescribed from time to time**.

(The post-check of refunds above will be exercised as follows: **Amount**	**Percentage of check to be exercised**
(i) UptoRs. 500	No check
(ii) Above Rs. 500 and uptoRs. 1000	10 per cent
(iii) Above Rs. 1000 and uptoRs. 2000.	20 per cent
(iv) Above Rs. 2000 and uptoRs. 5000.	50 per cent
v) Above Rs 5000	100 percent

13) In case of Overcharge sheet of Container traffic, the following checks are to be conducted:-

a. Haulage charges for loaded containers (both for notified commodities / un-notified Commodities) have been correctly charged.
b. Haulage charges for empty containers / empty flats/**half Loaded** flats have been correctly charged.
c. In case of Rail owned Terminal, Terminal Access charges both for Inward/Outward container traffic has been charged correctly.
d. Other charges such as Development charges, Punitive charges for overloading and Mis-declaration in Commodity Class found after weighment if any has been correctly levied or collected.
e. Applicable **Goods and Service Tax (GST)** has been collected.

2404 The amount of "freight actually collected" as shown in the Overcharge Sheet should be verified from the documents indicated below.

Traffic	Documents
Goods Outward “Paid”	Paid statement
Goods Inwards “To Pay”	Machine Abstracts
Parcel Outwards ‘Paid’	Accounts copy of the Paid Parcels Cash Book
Parcels Inwards “To Pay”	Parcels Inwards “To Pay Abstracts “

A suitable remark in regard to an overcharge Sheet having been certified should be made against the relevant entry in the Returns etc. to prevent the possibility of a second claim in respect of the same transaction being passed.

In the case of Foreign Traffic, in order to prevent double payment either at Originating Traffic Accounts Office or destination Traffic Accounts Office, the Customer (Consignor/Consignee) has surrendered the original copy of RR issued to him and the same is enclosed with the Pay-Order/Overcharge sheet.
In case of ETRR, system generated transaction slip as proof of surrender of RR will be required.

2405 The certified Overcharge Sheets, after the accounts certification, should be returned to the Traffic Department for arranging issue of necessary Pay Orders in favour of the person entitled to the refund.

The amounts and other necessary particulars of the Overcharge Sheets passed in the Accounts Office should be recorded in a register maintained for the purpose of (i) reconciling Outstanding claims (ii) watch over claims vetted but not passed and (iii) all over charge sheets related to post checks.

Note-: On Railways where the refund is arranged by the Accounts Office, the certified Over- Charge sheets will not be returned to the Traffic Department but will be retained in the Accounts Office for arranging payment to the persons entitled to the refund.

2406 The Traffic Officer issuing Pay Orders is required to send, monthly, to the Accounts Office a list of Pay Orders issued by him. These Lists should be checked in the Accounts Office with reference to the entries in the Register of Overcharge Sheets mentioned in the preceding paragraph and a note as to the number and date of the Pay order kept in the Register against the relevant Entry. The Traffic Officer should be advised of any Pay Orders, which have not been received.

2407 Overcharge Sheets relating to Station Outstanding.- The circumstances in which Over charge Sheets may be certified by stations to clear outstanding against them are stated in Chapter IX and XVIII of the Indian Railway Commercial Manual. Overcharge Sheets for the clearance of outstanding against stations on account of consignments lost, stolen, destroyed or sold or over-carried from other Railways and in respect of demurrage and wharfage charges foregone or remitted, require to be certified by a competent officer of the Traffic Department.

2408 that no Overcharge Sheet is received for "free" Invoices/**Parcel** Way Bills issued in connection with Goods/ Parcels etc. over carried or transferred to the Lost Property Office; and

2409 Record of Specimen Signatures. -Specimen signatures of Traffic Officers authorized to Superintendent. These should be pasted in a register and on receipt of an Overcharge Sheet in the Accounts Office, it should be seen that the signature on the Overcharge Sheet agrees with that recorded in the register.

2410 Check of Compensation Claims.

Claims for compensation to relating Goods , Coaching and the connected Pay Orders should be checked by the Traffic Accounts Office in the manner and to the extant indicated below :-

i	Compensation claims(other than decretal cases)for value ofRs.75000/-and above in each case.	All claims should be subject to prior internal check for certification of admissibility and each connected order should be checked to see that the amount tallies with that already certified.
ii	a)Claims for amount for amount of Rs.10,000/- and above in each decretal cases and Rs.10,000/- and above but below Rs. 75,000/- each in other than decretal cases.	100 % post check of Pay orders
iii	b) All claims of value below Rs 10000	100 % post check of Pay Order received on any two working days in a month as selected by Accounts Officer not below the Junior Administrative Rank

The results of Post Check vide (ii) above should be put up every month to the concerned Head of Department.

2411 The nature of checks to be exercised in connection with the compensation claims if indicated below. These instructions are, however, by no means exhaustive and may be supplemented by detailed instructions considered necessary by the Financial Adviser and Chief Accounts Officer.

2) that the claim has been lodged within a period of six months from the date of entrustment of goods to the railway administration to which the goods are entrusted for carriage or to the railway administration on whose railway, the destination lies or the loss, destruction, damage or deterioration occurs, and verified properly by Commercial Department and the claimant's title established.

2412 Check to be exercise while passing Demurrage/wharfage cases.

1. Demurrage/Wharfage statement, for which Refund case is submitted, should be checked in order to ensure that there are no undercharges in the statement.
2. If any undercharges detected then error sheet needs to be raised and undercharges needs to be recovered from party before passing refund claim pertaining to that party.
3. Demurrage/Wharfage amount has been remitted by the party and MR/MRs in support to that has/have been submitted with the claim. RR number is indicated on each MR.
4. Demurrage/Wharfage amount and total of all submitted MRs should tally with each other.
5. Any claim of Demurrage and wharfage is being passed as per the extant instructions from Railway board within the prescribed time.
6.% waiver amount and name of the party for which sanction has been granted by competent authority should match with that mentioned on Pay Order (PO) submitted for refund of demurrage /wharfage charges.