§ 204-b. Refunds. Whenever the commissioner determines that any moneys received under the provisions of this chapter or the rules issued thereunder, or any moneys received under the provisions of article eleven of the general business law, are in excess of the amount required by law, or were paid in error, or that other justifiable circumstances exist, such moneys may, within three years from receipt thereof, be refunded upon the audit of the state comptroller, without interest.