



ADJUDICATION MANUAL

(Fourth Edition)

Corrected upto 31-3-1988

**DIRECTORATE OF PUBLICATIONS
CUSTOMS & CENTRAL EXCISE
NEW DELHI**

PREFACE

This is the fourth edition of the Adjudication Manual. The first three editions were brought out in 1962, 1967 and 1976 respectively. The Departmental officers have long been feeling the necessity of this manual and the present edition fulfils their long cherished demand.

The manual has been corrected and updated by the Directorate General of Inspection, Customs & Excise upto 31.3.88. It is hoped that the officers of the Customs and Central Excise Department will find the publication useful.

Any errors and omissions, if noticed may kindly be brought to the notice of this Directorate.

Suggestions for its improvement with regard to its contents and getup are welcome.

B.P. VERMA

DIRECTOR PUBLICATIONS

New Delhi, the 30th Oct., 1988.

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