

Public Notice No.3 /2007

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
OFFICE OF THE COMMISSIONER OF CUSTOMS
CUSTOM HOUSE, NEW HARBOUR ESTATE, TUTICORIN – 628 004
PUBLIC NOTICE NO. 03/2007

The following Circular issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs is enclosed herewith for guidance of the Officers / Importers / Exporters / Clearing Agents and Trading Public.

Sl. No	Circular No./ Date/File No	Subject
1	CBEC Circular 03/2007-Cus Dated 10.01.2007	Customs - Time Limit for adjudication of customs cases related to search / seizures
2	CBEC Circular 04/2007 - Cus Dated 10.01.2007	Customs - Monitoring of de novo customs adjudication cases
3	CBEC Circular 05/2007 - Cus Dated 10.0.2007	Customs Coercive action for recovery of arrears.

(Issued from file C.No.VIII/48/05/07- Cus. Pol)

Dated: 25.01.2007 (M.N. DHAR)

Custom House, Tuticorin ADDITIONAL COMMISSIONER

Circular No.3./2007-Cus.

F.No.401/243/2006-Cus.III

Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise & Customs)

January 10, 2007

SUBJECT : Customs-Time Limit for adjudication of customs cases related to search / seizures.

1. The Comptroller and Auditor General of India (C&AG) has undertaken a draft review on "Adjudication and Appeal Cases (Customs)" for inclusion in the report of the C&AG for the year 2005-06 (Performance Audit). It has been recommended by C&AG that the Government may consider prescribing an appropriate time limit for adjudication of cases under the Customs Act relating to search/seizures.

2. The Board has accepted this recommendation of the C&AG. Keeping in view the powers of adjudication prescribed under Section 122 of the Customs Act 1962, the Board prescribes the following time frames, within which the officers would complete adjudication. This time frame would apply to such cases which relate to seizure alone and not to those cases, which involve seizure as well as demand of duty under Section 28, as such cases would be governed as per indicative time frame indicated under Section 28 (2A) of the Customs Act. The time period would be as follows:

- for cases to be adjudicated within the competence of Commissioner of Customs or an Addl./ Joint Commissioner of Customs, one year from the date of service of the show cause notice;
- for cases to be adjudicated within the competence of Assistant Commissioner of Customs or Deputy Commissioner of Customs, six months from the date of service of the show cause notice;
- for cases to be adjudicated within the competence of a Gazetted Officer of Customs lower in rank than an Assistant Commissioner of Customs, three months from the date of serving of the show cause notice.

3. In case the above time period cannot be observed in a particular case, the adjudicating officer shall keep his supervisory officer informed regarding the circumstances which prevented the observance of the above time frame, and the supervisory officer would fix an appropriate time frame for disposal of such

cases and monitor their disposal accordingly.

Circular No.4/2007 - Cus.

F.No.401/243/2006-Cus.III

Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise & Customs)

January 10, 2007

Subject: Customs- Monitoring of de novo customs adjudication cases

1. The Comptroller and Auditor General of India (C&AG) has undertaken a draft review on "Adjudication and Appeal Cases (Customs)" for inclusion in the report of the C&AG for the year 2005-06 (Performance Audit). C&AG has recommended that the Board should strengthen its internal control mechanism for monitoring de novo cases so that these are adjudicated at least within six months/one year.
 2. The Board has accepted this recommendation of the C&AG. The field formations should take into account de novo cases remanded for re-adjudication by various appellate authorities as fresh receipts in the relevant records/register maintained for monitoring adjudication, and the competent authority should pass orders in such cases within six months/one year, as the case may be, in accordance with the guidelines prescribed under Section 28 (2A) of the Customs Act, 1962.
 3. In case the above time period cannot be observed in a particular case, the adjudicating officer shall keep his supervisory officer informed regarding the circumstances which prevented the observance of the above time frame, and the supervisory officer would fix an appropriate time frame for disposal of such cases and monitor their disposal accordingly.
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Circular No.5/2007 - Cus.

F.No.401/243/2006-Cus.III

Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise & Customs)

January 10, 2007

Subject:- Customs- Coercive action for recovery of arrears

1. The Comptroller and Auditor General of India (C&AG) has undertaken a draft review on "Adjudication and Appeal Cases (Customs)" for inclusion in the report of the C&AG for the year 2005-06 (Performance Audit). C&AG has recommended that the Board should consider fixing time limit for paying duty on confirmation of demand beyond which coercive action can be taken.
2. The Board has accepted this recommendation of the C&AG. The Board has already issued a detailed circular regarding initiation of coercive action for the recovery of central excise duties under its Circular 788/21/2004-CX dated 25 May 2004 issued from F. No. 208/41/2003-CX.6. The instructions contained in this Circular would apply mutatis mutandis for the recovery of customs arrears as well.

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