Circular No. 44/Customs
22nd June 2004.

F. No. 494/45/2003-Cus.VI
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
* * *

Subject: Transfer of Supreme Court cases pertaining to Customs to Legal Cell of the CBEC - regarding.

I am directed to refer to the above subject and to say that in partial modification of Circular No. 661/52/2002-CX dated 11th September 2002, read with amending Circular No. 69/18/2003-ST dated 15.12.2003, Board has decided that all matters relating to Supreme Court, whether Customs, Central Excise or Service Tax (other than those arising from CESTAT orders) currently being handled by Customs VI and Anti-Smuggling Sections of the C.B.E.C., will stand transferred to the Legal Section of the C.B.E.C. w.e.f. the 15th of July 2004. Accordingly, entry No. 1 under Sl. No. 14 of the Annexure to the above Circular stands deleted. However, no corresponding amendment is necessary to clause (d) of Sl. No. 8 of the Annexure to the Circular in view of the wordings already contained therein.

2. Henceforth, all communications to the Board on the above matters should be addressed to the Joint Secretary (Legal) or to the Director (Legal) of the C.B.E.C.

3. Receipt of this Circular may kindly be acknowledged.

4. Hindi version will follow.

V. Kezo
Under Secretary to the Government of India.

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