Customs (Settlement of Cases) Rules, 2007

[Notification No. 54/2007-Cus. (N.T.), dated 28-5-2007]

In exercise of the powers conferred by section 156 of the Customs Act, 1962 (52 of 1962) and in supersession of the Customs (Settlement of Cases) Rules, 1999, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely : -

RULE 1. Short title and commencement.-

(1) These rules may be called the Customs (Settlement of Cases) Rules, 2007.

(2) They shall come into force on and from the 1st day of June, 2007.

RULE 2. Definitions.-

In these rules, unless the context otherwise requires, -

(a) "Act" means the Customs Act, 1962 (52 of 1962);

(b) "Form SC(C)-1" means the form appended to these rules;

(c) 'section' means section of the Act;

(d) words and expressions used herein and not defined but defined in the Act, shall have the meanings respectively assigned to them in the Act.

RULE 3. Form and manner of application.-

(1) An application under sub-section (1) of section 127B shall be made in Form SC(C)-1.

(2) The application referred to in sub-rule (1), the verification contained therein and all relevant documents accompanying such application shall be signed, -

(a) in case of an applicant, by the applicant himself or where the applicant is absent from India, then, either by the applicant himself or by any other person duly authorized by him in this behalf and where the applicant is a minor or is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;

(b) in the case of a Hindu undivided family, by Karta of such family and, where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family;

(c)in the case of a company or local authority, by the principal officer thereof;

(d) in the case of a firm, by any partner thereof, not being a minor;

(e) in the case of any other association, by any member of the association or the principal officer thereof; and

(3) Every application in Form SC(C)-1 shall be filed in quintuplicate and shall be accompanied by a fee of one thousand rupees.

(4) The additional amount of customs duty accepted by the applicant under sub-section (1) of section 127B , along with interest due thereon, shall be deposited by him in any of the authorised banks under TR-6 challan in quintuplicate.

RULE 4. Disclosure of information in the application for settlement of cases.-

The Settlement Commission shall, while calling for a report from the Commissioner of Customs under sub-section (3) of section 127C , forward a copy of the application referred to in sub-rule (1) of rule 3 along with the annexure to the application and the statements and other documents accompanying such annexure.

RULE 5. Manner of Provisional Attachment of Property.-

(1) Where the Settlement Commission orders attachment of property under sub-section (1) of section 127D, it shall send a copy of such order to the Commissioner of Customs or the Commissioner of Central Excise having jurisdiction over the place in which the applicant owns movable or immovable property or resides or carries on his business or has his bank account.

(2) On receipt of the order referred to in sub-rule (1), the Commissioner may authorise any officer subordinate to him and not below the rank of an Assistant Commissioner of Customs or an Assistant Commissioner of Central Excise, as the case may be, to take steps to attach such property of the applicant.

(3) The officer authorised under sub-rule (2) shall prepare an inventory of the property attached and specify in it, in the case of the immovable property the description of such property sufficient to identify it and in case of the movable property, the place where such property is lodged or kept and shall hand over a copy of the same to the applicant or to the person from whose charge the property is attached.

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(4) The officer authorised under sub-rule (2) shall send a copy of the inventory so prepared each to the Commissioner of Customs or the Commissioner of Central Excise, as the case may be, and also to the Settlement Commission.

RULE 6. Fee for copies of reports.-

Any person who makes an application under section 127G, for obtaining copies of reports made by any Officer of Customs, shall pay a fee of five rupees per page of each report or part thereof.

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