Circular No. 28 /2018-Customs

F. No. 401/243/2016-Cus-III
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs

North Block, New Delhi,
30th August 2018

To

All Pr. Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)
All Pr. Chief Commissioners /Chief Commissioners of Customs and Central Taxes
All Pr. Commissioners/Commissioners of Customs/Customs (Preventive)
All Pr. Commissioners/Commissioners of Customs and Central Taxes

Madam / Sir,

Subject: Forwarding of samples for testing to the Outside Laboratories- reg.

Please refer Board Circular nos. 43/2017- Customs dated 16.11.2017 and 11/2018- Customs dated 17.05.2018 on the subject above.

2. It is clarified that in the aforementioned Circulars, it was very categorically indicated that up-gradation of the Revenue Laboratories is an on-going process. Therefore laboratories earlier not equipped with testing facility for a specific item have since acquired the testing facilities consequent to up-gradation.

3. Field formations may therefore first ensure with their respective laboratories that the testing facilities for any particular items listed in the said Circulars are not available with them before forwarding such samples to outside Laboratory(s) listed therein.

4. In case the jurisdictional laboratory does not have testing facility for a given sample, it would be open to the field formations to send such samples to one of the other revenue laboratories which have the facility to test the given sample, instead of availing services of an outside Government laboratory. CRCL should also continuously update the list of testing facilities available on its webpage or on the web link of each laboratory so that there are no delays in testing merely on account of ascertaining as to which of the labs has the relevant testing facility.

5. Principal Commissioners/ Commissioners of Customs are requested to issue suitable Public notice to bring the same to notice of all concerned.

Yours faithfully,



(B. Konthoujam)
Under Secretary

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