Circular No. 103/95
dated 22/9/95

F.No. 450/65/95-Cus- IV

Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs, New Delhi

Subject: Reference to the Board on interpretation issues - Instructions regarding.

It has been observed that references on issues relating to interpretation of law, classification or procedure are being made to the Board without endorsing the copies to other Commissioners. This results in delay in examination of the issue in the Board as the Board has to consult other Commissioners of Customs in this regard. I am therefore directed so say that whenever issues of general nature, interpretation of law, classification procedures are involved, decides referring the matter to the Board, copies of the same may also be endorsed to the other Commissioners of Customs for communicating their views on the subject.

Commissioners of Central Excise having ICD/ CFS / ACC, are also requested to endorse copies of their references to other Commissioners of Customs while making reference to the Board on the subjects mentioned above.

Sd/-
(V.K. Singh)
Senior Technical Officer

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