Circular No. 47/ 97
dated 6/10/97

(F.No. 437/ 8/ 91- CUS. IV)

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

I am directed to invited your attention to Board's instructions of even No. dated 13-5-92 regarding powers of adjudication of Officers of Customs.

2. Para 3 of the said circular provides that in cases where duty has not been levied or has been short levied or erroneously refunded because of collusion, wilful mis-statement or suppression of fact etc. the show cause notice demanding duties for a period of 5 years under section 28 of Customs Act is be issued by the Commissioner of Customs and the Cases decided by them only.

3. In partial modification of above instruction it has been decided that in cases where the duty involved in up to Rs. 5 lakhs, show cause notice in such cases may also be decided by them.

4. The circular may kindly be brought to the notice of all the field formations by issuing suitable suitable standing order.

IndiaCode

Sd /-
(Vijay Kumar)
Under Secretary to the Government of India