Circular No. 18/2015- Customs

F.No. 450/145/2014- Cus IV
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

New Delhi, Dated: 09.06.2015

To
All Chief Commissioner of Customs / Customs (Preventive)
All Chief Commissioners of Customs and Central Excise
All Commissioners of Customs
All Commissioners of Customs and Central Excise

Sir / Madam,

Subject: Appointment of common adjudicating authority -regarding

Reference is invited to Notification No 60/2015-Customs (N.T.), dated 04.06.2015 whereby the power to appoint common adjudicating authority in cases investigated by DRI upto the level of Commissioner of Customs have been delegated to Principal Director General of Directorate of Revenue Intelligence in terms of section 152 of the Customs Act, 1962. This notification was issued in the interest of expediting decision making with resultant benefits to both trade and revenue in terms of faster settlement of outstanding disputes. These appointments were done hitherto by the Central Board of Excise and Customs under sections 4 and 5 of the Customs Act 1962.

2. In the light of the aforementioned notification, all cases of appointment of common adjudicating authority in respect of cases investigated by DRI will be handled by Principal DG, DRI. In this regard, the Board has prescribed the following guidelines for Principal DG, DRI:

(a) The following cases initiated by DRI shall be assigned to Additional Director General (Adjudication), DRI:

(i) Cases involving duty of Rs.5 crores and above;
(ii) Group of cases on identical issues involving aggregate duty of Rs.5 crores or more;
(iii) Cases involving seizure value of Rs.5 crores or more;
(iv) Cases of over-valuation irrespective of value involved; and
(v) Existing DRI cases with erstwhile Commissioner (Adjudication).

(b) Cases other than at (a) above involving more than one Customs Commissionerate would be assigned to the jurisdictional Commissioner of Customs on the basis of the maximum duty evaded;

(c) Cases other than at (a) above involving a single Customs Commissionerate would be assigned to the jurisdictional Commissioner of Customs;

(d) Non-DRI cases pending with erstwhile Commissioner (Adjudication) would be assigned to Additional Director General (Adjudication), DRI;

(e) Past DRI cases pending for adjudication with jurisdictional Commissioners of Customs would continue with these officers;

(f) Remand cases would be decided by the original adjudicating authority.

3. All other cases of appointment of common adjudicator i.e. other than the cases mentioned in paragraph 2 above would continue to be dealt by the Board. This would include cases made by Commissionerates or cases made by DRI wherein the adjudicating officer is an officer below the level of Additional Director General (Adjudication), DRI.

4. Board has also decided that all the pending cases where common adjudicating authorities have not been appointed so far or where the common adjudicating authorities have been appointed but adjudications have not been done should be disposed of expeditiously in terms of aforementioned guidelines. However, while doing so in regard to the latter category of cases, Principal DG, DRI will take into consideration the fact whether or not personal hearings have taken place and the stage of passing the adjudication order. This is to ensure that cases about to be finalized are not reallocated to another adjudicating authority thereby defeating the objective of expediting the finalization of disputes.

5. Difficulty faced, if any, may be brought to the notice of the Board at an early date.

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Yours faithfully

(Pawan Khetan)
OSD (Customs IV)