Circular No. 35/ 97- Cus.
dated 13/ 9/97

F.No. 605/ 139/ 97- DBK

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

Subject: Action Plan for Customs Revenue, 1997 - 98

In the meeting held with Secretary (Rev.) today, the following action plan for Customs Revenue has been decided:

(I) Finalization of Adjudication Cases

All pending Customs cases as on 1.8.1997 involving duty amounts of Rs. 10 lakh and more shall be adjudicated by December, 1997. It is estimated that the total Customs duty involved in these cases is approximately Rs. 500 crones. The objective should be to ensure immediate recovery on completion of adjudication. Wherever appeals are being filed by the importers or their agents, the efforts should be insist on pre-deposit of the amounts confirmed before the appeals are entertained. It must be ensured that the concerned Joint CDRs and SDRs in CEGAT are properly briefed to take care of these requirements.

(II) Disposal of time expired bonds :

It is estimated that the duty involved in time expired bonds is approximately Rs. 400 crores. It is targeted that we must realize at least Rs. 300 crores by way of disposal of these bonds. You are requested to ensure that immediate Action Plan is drawn-up to have these bonds disposed of by taking them over or by permitting CWC who are Custodians in the public bonded warehouses.

(III) Disposal of Current Bonds :

Every effort must be made to ensure that all current bonds which involve substantial duty and where warehousing period is expiring during the current year are cleared on payment of duty. It is estimated that the duty involved in these bonds is approximately Rs. 150 crores and we should be able to realize at least Rs. 100 crores during the current financial year.

(IV) Disposal of uncleared Cargo in Ports, ICDs and CFS:

We have laid down simplified procedure for disposal of uncleared cargo by Port and Airport authorities. It is Proposed to extend this procedure to ICDs and CFS also. It is estimated that approximately Rs. 100 crores should be realised as Customs duty as a result of these changes. You are requested to ensure that the disposal is monitored at your personal level and you remain in touch with AAI, the respective Port authorities, CWC and CONCOR for this purpose.

(V) Disposal of Provisional Assessment cases :

It is estimated that by disposal of approximately 48, 000 cases of Provisional assessments which are pending in Customs Houses and in the Customs formations in the Central Excise Commissionerates, we should be able to realize approximately Rs. 70- 100 crores of Customs revenue. You are requested to ensure that these cases are taken up in a time bound manner and finalized during the current year.

(VI) Disposal of confiscated goods :

Separate targets have been assigned by the Anti-Smuggling Wing of the Board in this respect. It is estimated that we should be able to realize approximately Rs. 400 crores as a result of disposal of confiscated goods in the current year. You are requested to ensure that all confiscated goods whether they are lying in your custody or in the custody of respective Custodian of Cargo are taken over by you for disposal and at least 2 to 3 auctions are organised every month to ensure that the entire accumulated goods (except those where disposal has been stayed by competent authority) are taken up for expeditious disposal.

I would like you to pay your personal attention to the aforesaid areas of Action Plan and designate senior officers to personally monitor each of the above areas separately so that concerted action is taken to realize maximum amount of revenue involved in these cases. I would also like you to send me a report on the progress achieved in each of these areas clearly indicating the amount of duty realized as a result of action taken in each of the above areas. Your first report should reach me by name in the last week of December 1997 and the final report in the last week of March 1998.

Sd /-
(D.S. Solanki)
Member (Cus / P & V) &
Ex-officio Additional Secretary to the Govt. of India

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