Circular No. 86/2000-Cus
dt. 1.11.2000

F.No. 437/3/2000-Cus.IV

Subject : Jurisdiction - adjudication - CC, Calcutta to adjudicate all cases of non-inclusion of demurrage/detention charges in assessable value against I.O.C

It is directed to refer to Notification No. 14/2000-Cus(N.T.) dated 25.2.2000 regarding appointment of Commissioner of Customs, Calcutta as Commissioner of Customs having jurisdiction over the whole of India for the purpose of investigation, issue of show cause notices against M/s Indian Oil Corporation Ltd. in respect of their consolidated duty liability on account of non-inclusion of ships" detention/demurrage and other charges in the assessable value and also adjudication of cases relating thereto. Doubts have been raised as to whether all the show cause notices issued to Indian Oil Corporation Ltd. on valuation issues by various Commissionerates are to be transferred to the Commissioner of Customs; Calcutta. Doubts have also been raised as to whether only past cases are to be transferred to Commissioner of Customs, Calcutta or all future cases are also required to be transferred.

2. The issue has been examined. It has been decided that in terms of the said notification only the cases against M/s. Indian Oil Corporation Ltd. involving the issue of non-inclusion of demurrage/detention charges and bank charges on such demur-rage/detention charges pertaining to the period prior to issuance of the said notification would be handled by Commissioner of Customs, Calcutta. The cases involving Issues other than demurrage/detention charges and bank charges on such demurrage/detention charges need not be transferred to Commissioner of Customs, Calcutta and these shall be decided by the }urisdictional Commissioner of Customs. Further, the cases involving issue of demurrage/detention charges and bank charges on such demurrage/detention charges pertaining to period after the issuance of the said notification shall also be handled by the jurisdictional Commissioner of Customs.

3. Difficulties, if any in implementation of these instructions, may be brought to the notice of the Board.