Circular No. 8/95-Cus.
dated 23/1/95

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

Government of India
Ministry of Finance
Department or Revenue, New Delhi

Subject : Adjudication of cases involving under valuation of imported goods - regarding.

I am directed to invite your attention to Board's letter of even number dated 13.5.1992, wherein it had been clarified that the Additional Collectors of Customs and the Deputy Collectors of Customs shall exercise the same powers of adjudication and that such officers would adjudicate cases involving goods whose value dose not exceed Rs. 10 lakhs.

2. Thereafter, the Board has received references from some Collectors enquiring whether in cases of under- valuation of imported goods where the value declared is less than Rs. 10 lakhs but on investigation the value is sought to be enhanced to above Rs. 10 lakhs, the adjudication will be done by the Additional Collectors of Customs/ Deputy Collectors of Customs or by the Collectors of Customs.

3. The matter has been examined by the Board and I am directed to say that in all cases where the value of the offending goods sought to be determined after investigations is more than Rs. 10 lakhs, such cases should be adjudicated by the Collectors of Customs even if the value declared by the importer is less than Rs. 10 lakhs. The adjudication of such cases shall not be done by the Additional Collectors of Customs or Deputy Collectors of Customs.

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Sd/-
(S.M. Bhatnagar)
Under Secretary to the Government of India