Circular No. 41/98-Customs

dated 11/6/1998

F.No. 450/81/98- Cus. IV

Government of India

Ministry of Finance

Department of Revenue

Central Board of Excise & Customs, New Delhi

Subject : Reopening of assessment on careful scrutiny - not as a matter of routine -reg.

I am directed to say that there is need to reduce the number of show cause notice which are being issued by the Assistant Commissioner of Customs as a routine. A large number of such show cause notices are dropped at the time of adjudication. It has been observed that assessments are being changed by the Appraisser/ Assistant Commissioners at their level without proper scrutiny.

2. The matter was examined by Board and it has been observed that established practice of assessments should not be changed without the prior approval from Commissioner of Customs. In case there is an established practice of assessment for a particular commodity and assessing officers feel that the practice need to be changed in view of technological advancements or judicial pronouncements or due to any other reason, the assessing officer should bring the full facts to the notice of Commissioner of Customs and the practice of classification / assessments shall be changed only after obtaining prior orders from the Commissioner of Customs.

3. The receipt of this circular may kindly be acknowledged. The departmental officers and the trade may be suitable informed.

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

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