Circular No. 16 /2018-Customs

F.No.450/117/2009-Cus.IV
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs

North Block, New Delhi
8th June, 2018.

To

All Principal Chief Commissioners/ Chief Commissioners of Customs / Customs (Preventive)/ GST
All Principal Chief Commissioners/ Chief Commissioners of Customs & Central Taxes
All Commissioners of Customs (Appeals).

Subject: Powers of adjudication of the officers of Customs- reg.

IndiaCode

Sir / Madam,

Please refer to notification no.50/2018- Customs (N.T.) dated 08.06.2018 specifying monetary limits of adjudication by officers up to the level of Assistant Commissioners/ Deputy Commissioners in cases liable to confiscation under Chapter XIV of the Customs Act, 1962.

2. In order to improve the disposal rate in deciding cases falling under Chapter XIV, it has been decided that for cases where value of the goods liable for confiscation is above 10 lakhs, the adjudication powers shall be exercised as under:

Rank of Adjudication Officer	Value of goods liable for confiscation
Principal Commissioner/ Commissioner	above 50 lakhs - without limit
Additional Commissioner/ Joint Commissioner	between 10 lakhs to 50 lakhs

3. Difficulty faced, if any, may be brought to the notice of the Board.

Yours faithfully,

Zubair Riaz

(Zubair Riaz Kamili)
Director (Customs)