Circular No. 14/2014 -Customs

F. No. 450/145/2014-Cus IV

Government of India

Ministry of Finance

Department of Revenue

Central Board of Excise and Customs

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229 A, North Block,

New Delhi

Dated 11.12.2014

To

All Chief Commissioners of Customs / Customs (Preventive)

All Chief Commissioners of Customs and Central Excise

All Commissioners of Customs

All Commissioners of Customs and Central Excise

IndiaCode

Sir / Madam,

Attention is invited to Board Circular No 44/2011-Cus dated 23.09.2011 regarding adjudication of appraising related cases.

2. Para 5 of the Board Circular No 44/2011- Cus dated 23.09.2011 clarified that the officers of DRI and DGCEI shall not exercise authority in terms of section 28(8) of the Customs Act, 1962 even though they have been assigned the function of 'proper officers' for the purposes of section 17 and section 28 of the Customs Act 1962 vide notification No 44/2011- Cus (N.T.) dated 6.07.2011.

3. Pursuant to the Cadre structuring /reorganization of CBEC, new posts in the rank of Commissioners of Customs have been created in DRI and DGCEI for adjudication of cases relating to cases investigated by DRI and DGCEI.

4. In the light of the aforementioned development, Board has decided that henceforth, specified officers of DRI and DGCEI may attend to work relating to adjudication of case where show cause notices of short levy / non levy of customs duty have been issued under section 28 of the Customs Act 1962.

5. Board Circular No. 44/2011- Cus dated 23.09.2011 stands modified to the above extent.

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

Yours faithfully

(Pawan Khetan)
OSD (Cus-IV)

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