F. No. 437/9/98-Cus.IV

Circular No. 4/99-Cus
dated 15/2/1999

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Excise & Customs, New Delhi

Subject: Issuance of Show Cause Notice by the Officers of Directorate of Revenue Intelligence - regarding-

A doubt has been recently raised as to whether the Officers of Directorate of Revenue Intelligence could issue show cause notices in cases investigated by them - a practice started last year apparently in tune with the practice of the Directorate General of Anti Evasion. The matter has been examined in the Board.

2. It has been observed that in terms of Customs Notification No. 19/90-Cus (NT.), dated 26.4.90, as amended from time to time, the Officers of Directorate of Revenue Intelligence of different categories have been notified and appointed as Commissioners of Customs, Deputy Commissioners of Customs or Assistant Commissioners of Customs for the are specified. These officers, therefore, can legally be entrust with discharge of functions normally performed by Commissioners Deputy Commissioners or Assistant Commissioners of Customs in their jurisdiction, as the case may be. Board can no doubt subject these powers/functions to certain restrictions/limitations as may be imposed, as provided under section 5(1) of the Customs Act.

3. Directorate of Revenue Intelligence Officer are, therefore, to undertake investigations of cases detected by them, and to issue the Show Cause Notices on completion of investigations. In line with the instructions issued (vide F.No. 208/23/97-CX-8, dated 20.1.98) in respect of Officers of Directorate General Anti Evasion, Board has decided that in impact of cases investigated by the Directorate General of Revenue intelligence, the officers of said Directorate will be competent to and may issue show cause notices in cases investigated by them -though these will continue to be adjudicated by the concerned jurisdictional Commissioners, Additional Commissioners, Deputy Commissioners or Assistant Commissioners of Customs, as the case may be.

4. The Board has also decided that these instructions may kindly be brought to the notice of all departmental officers by issuing suitable standing orders.

Sd/-
(Rajendra Singh)
Under Secretary to the Government of India