Circular No. 17/2018-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
Dated 13th 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.

Sir / Madam,

Please refer Board's Circular No. 16/2018-Customs dated 08.06.2018 specifying monetary limits for adjudication by various ranks in cases liable to confiscation under Chapter XIV of the Customs Act, 1962.

2. References have been received that due to issuance of the said Circular, the SCNs issued previously would need to be amended in terms of the revised adjudication powers prescribed in the said Circular. This exercise would delay the adjudication proceedings.

3. The matter has been examined. It is observed that SCNs issued for adjudication of cases falling under Chapter XIV [Section 122 (a)] are answerable to Principal Commissioner/ Commissioner/ Joint Commissioner of Customs without value limits. Board has in the past vide Circular No. 3/2007-Cus., dated 10-1-2007 indicated a time frame of one year, from the date of service of the show cause notice, for adjudication in respect of cases within the competence of Commissioner of Customs or an Addl./ Joint Commissioner of Customs.

4. In pursuance of the circular 16/2018-customs, the immediate implication would be to issue corrigenda so as to make the SCNs answerable to the authority given in the said Circular. This would delay the adjudication proceedings. Board desires that adjudication of causes should not be delayed. It has been therefore, decided to withdraw the instructions in the Board's Circular No. 16/2018- Customs dated 08.06.2018.

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

Yours faithfully,

Zubair Riaz

(Zubair Riaz)
Director (Customs)