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Government of India

Ministry of Finance

Department of Revenue

(Central Board of Excise & Customs)

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January 10, 2007

Subject**: Customs- Monitoring of *de novo* customs adjudication cases**

1. The Comptroller and Auditor General of India (C&AG) has undertaken a draft review on "Adjudication and Appeal Cases (Customs)" for inclusion in the report of the C&AG for the year 2005-06 (Performance Audit). C&AG has recommended that the Board should strengthen its internal control mechanism for monitoring *de novo* cases so that these are adjudicated at least within six months/one year.

2. The Board has accepted this recommendation of the C&AG. The field formations should take into account de novo cases remanded for re-adjudication by various appellate authorities as fresh receipts in the relevant records/register maintained for monitoring adjudication, and the competent authority should pass orders in such cases within six months/one year, as the case may be, in accordance with the guidelines prescribed under Section 28 (2A) of the Customs Act, 1962.

3. In case the above time period cannot be observed in a particular case, the adjudicating officer shall keep his supervisory officer informed regarding the circumstances which prevented the observance of the above time frame, and the supervisory officer would fix an appropriate time frame for disposal of such cases and monitor their disposal accordingly.

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