Circular No. 7/97-Cus.
dated 31/3/97

F.No. 437/8/95-Cus.IV

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

Subject: Adjudication of Cases involving under valuation of imported goods - Reg.

I am directed to refer your D.O.F. No. ADC / GB-3 / 96-Misc. dated 18.12.96 addressed to Director (Customs) regarding the powers of adjudicating authority in case of under valuation of imported goods. You have referred to Board's circular No. 8/95-Cus., dated 23.1.95 which provide that in case of under valuation of imported goods where the value declared declared is sought to be enhanced to above Rs. 10 lakhs, the adjudication in such cases is to be done by Commissioner of Customs.

Reference is regarding the cases where value declared by the importer is more that Rs. 10 lakhs but after investigation the same is sought to be reduced to below Rs. 10 lakhs.

The matter was examined by Board and it has been observed that in cases where value is declared for higher amount and the value is found to be lower on the advice of experts or otherwise even in such cases, the adjudication is required to be done by the Commissioner of Customs because the lowering of value is affected when the final order is passed after satisfaction of the adjudicating authority. Hence Commissioner of Customs has to continue with the Adjudication.

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Sd/-
(Vijay Kumar)
Under Secretary to the Govt. of India