Circular No. 90/2000-Cus
7-11-2000

F. No. 450/114/2000-CUS.IV
Government of India
Ministry of Finance (Department of Revenue)
Central Board of Excise & Customs, New Delhi

Subject :- Recovery of dues/inspection fees levied under the Destructive Insects and Pests Act, 1914 - regarding.

I am directed to refer to section 3 of the Destructive Insects and Pests Act, 1914 as amended by the Destructive Insects and Pests (Amendment and Validation) Act, 1992, wherein it has been provided that the Central Government may, by notification under this section, also levy and collect such fees and its arrears at such rates and in such manner as may be specified therein for making an application for a permit to import, or for making inspection, fumigation, disinfection or supervision of, any article or class or articles or any insect or class of insects under this section. Section 4 of the said Act provides that a notification under section 3 shall operate as if it had been issued under section 19 of the Sea Customs Act, 1878, and the officers of Customs at every port shall have the same powers in respect of any article with regard to the importation of which is regulated, restricted or prohibited by the law relating to Sea Customs, and the law for the time being in force relating to Sea Customs or any such article shall apply accordingly. In other words, it may be stated that the notification under section 3 of the said Act operates as if it had been issued under section 19 of the Sea Customs Act, 1878. The Sea Customs Act, 1878 has been replaced by the Customs Act, 1962. However, section 160 of the Customs Act, 1962 relating to repeal and savings provides that any duty and penalty payable under a repealed enactment may be recovered in the manner provided under the said Customs Act.

A request has been received 2. from the Department of Agriculture and Cooperation, Ministry of Agriculture asking the Department to collect dues/inspection fees levied under the Destructive Insects and Pests Act, 1914 in terms of the provisions of section 142 of the Customs Act, 1962. The proposal has been examined and has been accepted.

In 3. view of above, you are requested to kindly take necessary action under section 142 of the Customs Act, 1962 to recover the dues/inspection fees levied under the Destructive Insects and Pests Act, 1914, whenever any request for recovery of the same is received from the Plant Quarantine Authorities.

These instructions may be 4. brought to the notice of all concerned by way of issuance of suitable Public Notice/Standing Orders.

Difficulties, if any, 5. implementation of these instructions, may be brought to the notice of the Board. Kindly acknowledge receipt of this Circular.

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