Circular No.5/2007 - Cus.

F.No.401/243/2006-Cus.III

Government of India

Ministry of Finance

Department of Revenue

(Central Board of Excise & Customs)

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January 10, 2007

Subject:- Customs- Coercive action for recovery of arrears

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 consider fixing time limit for paying duty on confirmation of demand beyond which coercive action can be taken.

2. The Board has accepted this recommendation of the C&AG. The Board has already issued a detailed circular regarding initiation of coercive action for the recovery of central excise duties under its Circular 788/21/2004-CX dated 25 May 2004 issued from F. No. 208/41/2003-CX.6. The instructions contained in this Circular would apply mutatis mutandis for the recovery of customs arrears as well.

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