Circular No. 87 / 2002-Cus.
17th December, 2002

F.NO.437/8/91-CUS.IV
Government of India
Ministry of Finance & Company Affairs
(Department of Revenue)
Central Board of Excise & Customs

Subject: Powers of Adjudication of Additional / Joint Commissioners of Customs - regarding.

I am directed to invite your attention to the Board's telex of even number dated 13.5.1992 and instructions contained in Circular No.47/97 dated 06.10.1997 regarding the powers of adjudication of officers of Customs and to state that a need has been felt to increase the powers of adjudication of officers of Customs. Therefore, in partial modification of aforesaid instructions, it has been decided that in cases where the duty has not been levied or has been short levied or erroneously refunded because of collusion, wilful mis-statement or suppression of facts, etc. and where the duty involved is upto Rs.20 lakhs, the show cause notices may be decided by the Additional Commissioners of Customs. Similarly, the Joint Commissioners of Customs may decide the show cause notices involving duty upto Rs.10 lakhs.

2. As for other cases i.e. the show cause notices where the extended period is not invoked, as per the existing instructions the Additional Commissioners of Customs and Joint Commissioners of Customs are authorized to adjudicate the cases upto a value limit (value of goods) of Rs.10 lakhs. The value limit has been raised to Rs.20 lakhs. In other words, the Additional Commissioners of Customs and Joint Commissioners of Customs can now adjudicate cases upto a value limit (value of goods) of Rs.20 lakhs.

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

4. Difficulties, if any, in implementation of the Circular may be brought immediately to the notice of the Board.

5. Kindly acknowledge receipt of the Circular.

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