



**OFFICE OF THE COMMISSIONER OF CUSTOMS
CENTRALISED ADJUDICATION CELL, NS-IV,
JAWAHARLAL NEHRU CUSTOM HOUSE
NHAVA-SHEVA, TAL-URAN
DIST. RAIGAD, MAHARASHTRA-400707.
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Date : 13.10.2016

Public Notice No. 137/2016

Subject: Clarification / Modification in Public Notice No. 36/2014 dated 10th October 2014, as amended vide Public Notice No. 38/2014, dated 16.10.2014, 02/2015 dated 08.01.2015, and 17/2015 dated 25.02.2015.

Pursuant to Cadre Restructuring in CBEC and consequent Ministry of Finance (Department of Revenue)'s Notification Nos. 77/2014-Customs (N.T.) and 78/2014-Customs (N.T.) both dated 16.09.2014, allocation of jurisdiction and work was made among six Commissionerate [Namely Nhava Sheva (General), Nhava Sheva-I to V Commissionerate] in Mumbai Customs, Zone-II and the same was published vide Public Notice No. 36/2014 dated 10.10.2014, which was subsequently amended vide Public Notice No. 38/2014, dated 16.10.2014, 02/2015, dated 08.01.2015, and 17/2015 dated 25.02.2015.

2. It has been mentioned in Para 3 of the said Public Notice No. 36/2014 dated 10.10.2014 that the Commissionerate shall deal with adjudication of cases pertaining to Cluster, which consists of CFSs under the jurisdiction of respective Commissionerate.

3. The said allocation was made by considering that each of the newly created Commissionerate will have all the Sections/Assessment Groups in future under its jurisdiction and will function an independent Commissionerate.

4. However, the six Commissionerate are not yet functional on the aforesaid lines for want of required staff strength, infrastructure, allotment of location codes etc. At present, work relating to different Sections/Assessment Groups of the erstwhile Mumbai Customs Zone-II have been divided among these Six Commissionerate.

5. As regards adjudication, since the formation of six Commissionerate in Mumbai Customs, Zone-II, the cases detected by the officers posted in Import Docks are processed by the concerned Assessment Group, irrespective of the location of the CFS. Similarly, cases detected by Assessment Groups (Regular Import assessment group or assessment groups dealing with import under EP Schemes (normally referred to as export groups)), the cases continued to be dealt by respective groups and concerned Commissionerate (supervising the functioning of said groups). Standing Order No. 16/2012 dated 17.05.2012 prescribes categorization of cases to be dealt by the erstwhile Adjudication Section and the Assessment Groups. It provides that the Show

Cause Notices arising out of cases initiated by the Assessment Group shall be processed by the Assessment Group and shall not be forwarded to Adjudication Section.

6. At present, there is lack of clarity in regard to dealing with export cases, for e.g., overvaluation of export to claim wrong drawback, undervaluation of export to evade payment of export duty, attempt to export prohibited / restricted goods, overvaluation of export to claim wrong MEIS / SEIS benefit or other export incentives like DEPB, misdeclaration of goods exported under Advance Authorisation / EPCG / DFIA / EOU scheme etc.

7. Consequently, Centralised Adjudication Cell has been created vide Office Order No 18/2016, dated 25.04.2016 for the purpose of proper handling of adjudication cases.

8. For the purpose of uniformity of practice, it has been felt necessary to issue following guidelines to identify Sections which shall be responsible for dealing with adjudication file [issue of SCN, sending the file to Central Adjudication Section (CAC), if case it falls within the competency of JC and above]. Such SCNs are needed to be taken up for adjudication based on monetary limit in terms of Board Circular No. 24/2011-Cus., dated 31.05.2011 as modified vide Circular No 14/2014-Cus., dated 11-12-2014. Consequent to adjudication of such cases, said specified sections will also be responsible for recovery of arrears, taking possession of confiscated goods and preparing comments/Memorandum of Cross Objections/Miscellaneous Appeals and reporting such particulars in MPR and other reports.

9. Therefore, it is hereby directed that following guidelines should be followed to decide the jurisdiction for dealing with particular case:

IMPORT (Normal Import or import under Export Promotion Schemes):

- i. The cases detected after filing of documents (Bill of Entry etc.) shall be dealt by the concerned Section/Assessment Group to whom the filed documents pertain, irrespective of the location of CFS.
- ii. In cases where the detection is prior to filing of the documents (Bill of Entry etc.), the Section/Assessment Group shall be decided on the basis of findings of the investigation (depending upon appropriate classification of goods).
- iii. The cases involving more than one Section/Assessment Group shall be dealt by the Section/Assessment Group involving higher / highest declared Value. Similarly, in cases where the different commodities are involved, the case shall be dealt by the Section/Assessment Group in accordance with classification of goods having highest value.
- iv. The cases booked by agencies such as DRI, M&P, R&I etc., where either investigation reports are received from these agencies for the purpose of issue of

SCN or SCNs already issued by these agencies are received for adjudication, will also be dealt in accordance with aforesaid guidelines.

EXPORT (Normal Export or export under Drawback or other Export Promotion Schemes):

- i. Cases on issues of misdeclaration / overvaluation of goods to claim wrong drawback will be dealt by Drawback Section (NS-II).
- ii. Cases on issues of misdeclaration / overvaluation / other contravention of goods exported under DFIA Scheme will be dealt by Group VII-I (NS-II).
- iii. Cases on issues of misdeclaration / overvaluation / other contravention of goods exported under EOU Scheme will be dealt by Group VII-U (NS-II).
- iv. Cases on issues of misdeclaration / overvaluation / other contravention of goods exported under MEIS / SEIS Scheme will be dealt by Group VII-H (NS-II).
- v. Cases on issues of misdeclaration / overvaluation / other contravention of goods exported under Advance Authorisation Scheme will be dealt by Group VII-D (NS-IV).
- vi. Cases on issues of misdeclaration / overvaluation / other contravention of goods exported under EPCG Scheme will be dealt by Group VII-G (NS-IV).
- vii. Cases on issues of misdeclaration / overvaluation / other contravention of goods exported under SEZ Scheme as well all other export fraud cases (Eg. Export of red sanders, export of SCOMET items, DEPB fraud etc.) will be dealt by SIIB(X) (NS-II).
- viii. In cases where the different export promotion schemes are involved, the case shall be dealt by the Section/Assessment Group involving highest Duty/Incentive among them.

10. The cases coming under the competency level of the Additional/Joint Commissioner of Customs, where Show Cause Notice has been issued by a Section/Assessment Group and all cases coming under the competency level of the Assistant/Deputy Commissioner of Customs shall be dealt exclusively by the concerned Section/Assessment Group.

11. The Centralised Adjudication Cell shall deal with all the adjudication cases of Commissioners and that of Additional/Joint Commissioner of Customs, excluding those as mentioned at Para **10** above.

12. All the Standing Orders/Office Orders/Public Notices issued in this regard shall stand modified to this extent.

13. Any difficulty / issue in complying with this Public Notice may be brought to the Notice of Commissioner of Customs, NS-IV.

14. This, issues with approval of the Chief Commissioner of Customs, Mumbai Zone-II and concurrence of all Principle Commissioner / Commissioner of Customs, NS-G, NS-1 to NS-V JNCH.

Sd/-13.10.2016
(SUBHASH AGRAWAL)
COMMISSIONER OF CUSTOMS-NS-IV

F. No. S/10-Misc-61/2016-17 CAC (Admin)
Dated: .10.2016

To:

1. The Chief Commissioner, Zone-II, JNCH for information.
2. The Commissioner NS-I, NS-III & V, JNCH
3. The Commissioner NS-G, NS-II & NS-IV, JNCH
4. All Additional / Joint Commissioner, JNCH
5. All Dy./ Asstt. Commissioner, JNCH
6. All Sections / Groups
7. DC/EDI for uploading on the JNCH website