

OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT)

JAWAHARLAL NEHRU CUSTOM HOUSE, SHEVA,

TALUKA : URAN, DIST. : RAIGAD,

MAHARASHTRA 400 707.

F.No:S/26-MISC-16/2007 Review Cell

06.2007

Date:

STANDING ORDER NO-23/2007

Subject : Review of Orders in Original

- a. The Finance Bill 2007 has been enacted on 11.05.2007. The provision of Section 129D have been amended to curtail the period of review (3 months from the date of communication of Order) and filing of applications (one month from the receipt of direction).
- b. To ensure that, Orders are reviewed and applications (appeals) filed in time, the following procedure is prescribed.
1. Adjudicating Authorities shall sign and issue appealable Orders in Original within 3 (three) days of their note sheet Orders in the adjudication file.
 2. The financial year wise running serial number to all orders issued in JNCH (Import) is allotted by Appraising Main Section (Import). This Section shall immediately, on receipt of the signed orders, allot such number and ensure prompt issue.
 3. The Appraising Main Section shall maintain a register of all Orders in Original allotted numbers. The file number, date, Group details and name and designation of adjudicator shall be detailed in the register.

4. **Copies of all orders issued in a day, shall be delivered under dated acknowledgement, at the end of the day, by the Appraising Main Section to the Review Section.◆ The acknowledgement shall be obtained on the register.**
5. The Group from which the Order originated, shall, as soon as the Order is issued, send the adjudication file to the Review Section under dated acknowledgement.
6. The Review Section shall, within 15 (fifteen) days◆ of the receipt of the Order, put up the Order for acceptance or otherwise to the Commissioner (Import), through Joint/Addl.◆ Commissioner (Review).
7. In case the Order is accepted in review by the Competent Authority, the Review Section shall return the Adjudication file to the concerned Group with a note of acceptance in the said file.
8. In case, it is decided by the Commissioner that the Order is not legal and proper, the Review Section shall within 5(five) days of such decision, on the note sheet by the Commissioner, put up a formal Direction to the Adjudicator, under Section 129D (2), for the approval of the Commissioner.
9. The said ◆Direction◆, duly approved and signed by the Commissioner, shall be conveyed along with the Adjudication file to the concerned Group, by the Review Section under dated acknowledgement, immediately.
10. ◆A copy of the ◆Direction◆ shall also be delivered, under dated acknowledgement, by the Review Section, to the Adjudicator concerned i.e A.C/D.C/Jt. Commr/Addl. Commr, who has to follow the Direction and file Application (Appeal).
11. The concerned Group and Adjudicator shall ensure that the Application (Appeal) to the Commissioner (Appeals) alongwith application for stay, as necessary, are filed within ten days of the receipt of the Direction.◆ The fact of filing will be communicated to Review Section.
12. A copy of the Application (Appeal) filed, showing the acknowledgement of receipt by the Office of the Commissioner (Appeals), shall be delivered to the Review Section.
13. Each Group/Section shall maintain its own Register of Adjudication.◆ The Register should reflect the File no., the number at (3) above, date, name and designation of Adjudicator, and details of duties, fines and penalties confirmed/imposed.
14. The Review Section shall maintain a register of all Orders received by it.◆◆ This register shall be put up every week to the Jt/Addl. Commissioner (Review) for inspection.◆ The Section shall monitor compliance of direction at Sr. No.11 above and inform the Jt./Addl. Commissioner about defaults followed.
15. In the event of any Order being time-barred for review, it is decided to henceforth, **fix responsibility on the Officer(s) concerned as detailed above.**

◆ (K.K.SHARMA)

