

**OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA
TAL: URAN, DIST: RAIGAD, MAHARASHTRA-400 707.**

F. No.S/22-Gen-221/2009 AM(I) JNCH

Date: 10.09.2009

STANDING ORDER NO. 42 /2009

Subject : Powers of adjudication of the officers of Customs.

Attention of all the Officers is invited to Boards Circular No.87/2002-Customs dated 17.12.2002 regarding the powers of adjudication of the officers of Customs. The Board has reviewed and enhanced the monetary limits prescribed for adjudication of cases by Additional / Joint Commissioners of Customs, vide Circular No.23/2009 dated 1st September, 2009 [F. No.450/117/2009-Cus.IV].

2. The revised monetary limits for adjudication of officers under Section 28 of the Customs Act, 1962 are detailed in the following table:

TABLE

Level of Adjudication Officer	Nature of cases	Monetary level (Rs. in lakh)
Customs:		
Commissioner	All cases.	Without any limit.
Additional / Joint Commissioner	SCN in cases involving collusion, willful mis-statement or suppression of facts etc.	Duty involved upto Rs. 50 lakhs.
Additional / Joint Commissioner	Other cases	Value of goods upto Rs. 50 lakhs.
Deputy / Assistant Commissioner	SCN with / without invoking extended period.	Value of goods upto Rs.2 lakh.

3. In the case of Baggage, the Additional Commissioner or Joint Commissioner shall continue to adjudicate the cases without limit, since such cases are

covered by the offences under Chapter XIV and it is necessary to expeditiously dispose off the cases in respect of passengers at the airport. In other cases, such as short landing, drawback etc., the adjudication powers shall continue to be the same as provided under the Customs Act, 1962 or the Rules/Regulations made thereunder.

4. As per definition under section 2 (8) of the Customs Act, 1962, Commissioner of Customs includes an Additional Commissioner of Customs except for the purpose of appeal and revision. Therefore, Commissioner may review the status of cases pending for adjudication, which fall within the powers of Commissioners only, and depending on the workload may consider allocating some of these cases to Additional Commissioners to ensure speedier disposal. An appeal against the Order-In-Original passed by an Additional Commissioner shall lie before Commissioner of Customs (Appeal) and not before the CESTAT.

5. In so far as the issuance of Show Cause Notice for demand of duty under Section 28 is concerned, the same can be issued by the respective adjudicating officers depending upon the powers of adjudication.

6. Notwithstanding the above revision, revised monetary limits for adjudication, in all cases where the personal hearing has been completed, orders will be passed by the Adjudicating Authority before whom the hearing had been held. Such orders should normally be issued within a month of the date of completion of the personal hearing.

7. In all cases where personal hearing is yet to be commenced, the adjudications shall be done by the appropriate level of officers as per the revised instructions. An immediate exercise shall be undertaken to take stock of the present pendency and the transfer of relevant files and records to respective adjudicating authorities and the exercise of transfer of case records shall be completed by 30th September 2009, under proper receipt. The recast figures shall be reflected in the Monthly Technical Report of September, 2009, which is to be submitted in October, 2009.

8. The Board has rescinded/modified all its previous Circulars and instructions such as instruction F.No. 437/8/91-Cus.IV dated 13.5.1992, Circular No.47/97-Cus dated 6/10/97 and Circular No.87/2002- Cus dated 17/12/2002 relating to adjudication of Show Cause Notices to the above extent.

(A.K. DAS)
COMMISSIONER OF CUSTOMS (IMPORT)

To,
All the concerned