



5. In this regard, it is also clarified that in the application form attached at Annexure -1 to Circular No.42/2005-Cus dated 24.11.2005, the following shall be inserted after Sl.No.23:

|     |   |
|-----|---|
| 23A | Details of category of status holders granted under the FTP |
|-----|---|

6. The Board has also considered the suggestions of the trade and industry to redefine the criteria of cases/ of infringements relating to Customs, Central Excise and Service Tax for grant of ACP status. Accordingly, it has been decided to amend the Para 7(iii) of the Circular No.42/2005-Cus dated 24.11.2005 to specify the following category of cases booked in the previous three years that would disqualify a person from the grant of ACP. Thus, the amended para 7(iii) will now read as follows:

7(iii) They should have no cases of Customs, Central Excise or Service Tax, as detailed below, booked against them in the previous three financial years.

(a) Cases of duty evasion involving mis-declaration / mis-statement /collusion/willful suppression/fraudulent intent whether or not extended period for issued of SCN has been invoked.

(b) Cases of mis-declaration and/or clandestine/unauthorized removal of excisable/import/export goods warranting confiscation of said goods.

(c) Cases of mis-declaration/mis-statement/collusion/willful suppression/ fraudulent intent aimed at availing CENVAT credit, rebate, refund, drawback, benefits under export promotion/reward schemes.

(d) Cases wherein Customs/Excise duties and Service Tax has been collected but not

deposited with the exchequer.

(e) Cases of non-registration with the Department with intent to evade payment of duty/tax.

7. The Chief Commissioners of Customs/Central Excise are empowered to report to Risk Management Divisions (RMD), Mumbai, cases meeting the identified criteria as per Para 7 (iii) above for exclusion from the ACP even though Show Cause Notice has not been issued.

8. Difficulties faced, if any, in implementation of this Standing Order may be brought to the notice of the undersigned.

Sd/-(20.09.2010)

(MALA SRIVASTAVA)

COMMISSIONER OF CUSTOMS (IMPORT), J.N.C.H. ZONE-II

To,  
All the concerned

Copy to :

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH.
2. The Commissioner of Customs (Export), JNCH.
3. All the Addl./Jt. Commissioner of Customs, JNCH.
4. All the Asstt./Dy. Commissioner of Customs, JNCH
5. All the Trade Associations.
6. Office copy.