OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT)

JAWAHARLAL NEHRU CUSTOMS HOUSE, SHEVA, TAL.-URAN

DIST. ◆ RAIGAD, MAHARASHTRA ◆ 400 707.

F.NO. S/26-MISC-04/06 LEGAL (IMP)
**◆◆◆

<u>Court matters instructions Reg.</u>

Attention of all officers is invited to board's Circular No. 835/12/06 CX F.No. 390(Misc) 101/2005 JC (Pt.) dtd. 5th Oct. 2006.

Recently, both Secretary Law and Secretary Revenue have taken serious not e of the fact that the Department has been losing a number of cases in the Supreme Court involving high revenue, solely on the ground of limitation. In this regard, your attention is invited to the following instructions issued by the Board on the above subject:

1. **Circular No. 313/29/97-CX., dtd. 6.5.97 issued vide F.No. 390/107/97-JC.**
2. **Circular No. 402/35/98-CX., dtd. 9.6.98 issued vide F.No. 390/107/97-JC.**
3. **Circular No. 710/26/2003-CX., dtd. 23.04.03 issued vide F.No. 390/198**

(m-2)/2002-JC.

4. **Circular No. 746/62/03-CX., dtd. 22.09.03 issued vide F.No. 390/85/2003-JC.**
5. **Circular No. 819/16/05-CX., dtd. 5/13.10.05 issued vide F.No. 390/101/05-JC.**

02. Notwithstanding above repeated instructions, it is noticed that in a large number of cases there is delay in the forwarding of the proposal by the Commissionerates. This has led to dismissal of several cases by the Supreme Court on limitation alone. It is reiterated that action should be initiated immediately on receipt of uncertified copy of the CESTAT's orders (now available on WWW. CESTAT.GOV. IN).

03. ◆◆◆◆◆◆◆◆◆◆◆◆◆◆◆◆◆◆◆◆◆◆◆◆The format of time flow chart contained in instructions dated 13.10.05 is not being submitted with the proposal received.◆ The present status of relied upon cases referred in the orders of CESTAT/High Court should also be incorporated in the appeal proposed.◆ You are once again directed to ensure that, the proposals alongwith comments are sent within 5 days of receipt of the order.

04. ◆◆◆◆◆◆◆In this context, steps have been initiated by DG (Systems) to dematerialize documents and records right from the Show Cause Notice stage.◆ Once appeal papers are dematerialized their on line transmission will save considerable time and will also take care of missing documents◆ at subsequent appeal stages.

05. ◆◆◆◆◆◆◆I would also like to re-emphasize on the need to file timely appeals to obviate dismissal on the ground of limitation which leads to significant revenue losses.

06. ◆◆◆◆◆◆◆Hence forth in all cases where department has lost on account of limitation, responsibility shall be fixed for the purpose of disciplinary action.

07. ◆◆◆◆◆◆◆Accordingly, every appeal which is being forwarded for appealing in Supreme Court must contain a time chart and reasons for delay beyond 5 days.

_____ (NAJIB SHAH)

_____COMMISSIONER OF CUSTOMS (I),

_____ J.N.C.H.