

OFFICE OF THE COMMISSIONER OF CUSTOMS (NHAVA SHEVA-V)
JAWAHARLAL NEHRU CUSTOMS HOUSE,
NHAVA SHEVA, URAN, RAIGAD, MAHARASHTRA-400707

F. No.: CUS/APR/APPL/C(A)/209/2025

Date: 23.07.2025

Standing Order No. 09/2025

**Subject: Centralised Review and Appeal Cell for Imports and Exports-
Standard Operating Procedure-redg.**

A Centralised Review and Appeal Cell was created in JNCH under the jurisdiction of the Commissionerate NS-V to monitor/co-ordinate/process all orders-in- original passed by authorities upto the level of Additional Commissioner, filing of appeals before the Commissioner of Customs (Appeals) and CESTAT, examination /review of the orders of the Commissioner (Appeals) / CESTAT, whether such orders were in consequence of appeal preferred by the department or importer/exporters/others. In this regard, a detailed Standard Operating Procedure was prescribed vide STANDING ORDER No. 26/2018 dated 28.06.2018.

2. In order to further streamline the internal working of CRAC with regards to records keeping, monitoring of records, following instructions, dealing with receipt of OIO/OIA/CESTAT order and its processing are being issued herewith:

- i. All orders to be received in the section by the TA/EA designated for receipt of *dak*. Such receipts may be through CRU in e-office or through post in physical form.
- ii. In case of receipts through CRU, the designated TA/EA will diarise the receipt and forward ALL receipts to DC/AC of the CRAC Section for marking/forwarding the same to concerned Appraiser/Superintendent (AO/Supdt) for processing. Further, he/she shall make entries of all documents, letters, orders so received in e-office in the Master register maintained in the section.
- iii. The master register is to be maintained separately for OIO's; OIA's and CESTAT order.
- iv. All Master registers will be in the custody of the Admin Superintendent of the Section who will ensure all entries are made properly and timely.
- v. In case of receipts through physical form, the designated TA/EA will scan all the documents and diarise the same in e-office and forward ALL receipts to DC/AC of the CRAC Section for marking/forwarding the same to AO/Supdt for processing. Further, he/she shall make entries of all documents, letters, orders so received in e-office in the Master register maintained in the section. In case of all physical receipts, physical copies of such receipts shall also be handed over to concerned AOs/Supdt with proper acknowledgement with name, designation, signature and date to be entered

in the master register.

- vi. Concerned AO/Supdt whom the order is marked/forwarded in e-office by the DC/AC, CRAC will process the file and put up the order to concerned Commissioner within three (03) weeks from the receipt of order for deciding the case. This time limit shall, however, not apply to the orders of CESTAT involving an issue of classification or valuation, where the appeal lies to the Supreme Court. In such cases, the case file must be put up to the concerned Commissioner within 5 days of receipt of the orders of the Tribunal. Therefore, it is essential that at the time of receipt of CESTAT order itself, orders involving an issue of classification or valuation are identified and processed expeditiously.
- vii. Upon review of the orders, concerned officer shall ensure that relevant entries are made in the Master register and information to the Group concerned is provided within three days of review.
- viii. In case of order for appeal, necessary action shall be taken by the concerned groups immediately on receipt of the order from CRAC Section.

3. As per para-9 of the Standing Order No. 26/2018 dated 28.06.2018, the CRAC is required to monitor the pendency of all orders including stay orders and maintain register for monitoring pendency of OIO, OIA and CESTAT orders in the format as prescribed for OIO, orders of Commissioner of Customs (Appeals) and CESTAT. The format is further modified with more columns/entries to ensure proper record keeping and monitoring.

i. Master Register-I for OIOs passed up to level of Additional Commissioner of Customs:

Sl. No.	Date & file no/Group of OIO	Passed by	Date of receipt	Receipt through Post/CRU/by hand	Receiving officer name, designation, signature with date
1	2	3	4	5	6

Date of forwarding to DC/AC	Date of receipt by AO/Supdt. for processing in e office	Date of receipt of authenticated copy of orders/documents	Receiving officer name, designation, signature with date	Date on which file submitted to Reviewing Officer	Whether accepted (Y/N)
7	8	9	10	11	12

If accepted, date of acceptance	If not accepted, date of review order	Date of filing appeal before Commissioner (Appeals)	Amount (in Rs.)	Date of Inspection of register by AC/DC	Date of Inspection of register by A DC/JC	Remark, if any
13	14	15	16	17	18	19

ii. Master Register-II for OIOs passed by Commissioner of Customs:

Sl. No.	Date & file no/Group of OIO	Passed by	Date of receipt	Receipt through Post/CRU/by hand	Receiving officer name, designation, signature with date
1	2	3	4	5	6

Date of forwarding to DC/AC	Date of receipt by AO/Suptd. for processing in e office	Date of receipt of authenticated copy of orders/documents	Receiving officer name, designation, signature with date	Date on which file submitted to Reviewing Officer/Committee	Whether accepted (Y/N)
7	8	9	10	11	12

If accepted, date of acceptance	If not accepted, date of review order	Date of filing appeal before CESTAT	Amount (in Rs.)	Date of Inspection of register by AC/DC	Date of Inspection of register by ADC/JC	Remark, if any
13	14	15	16	17	18	19

iii. Master Register-III for OIAs passed by Commissioner (Appeals)

Sl. No.	Date & file no/Group of OIO	Passed by	Date of receipt	Receipt through Post/CRU/by hand	Receiving officer name, designation, signature with date
1	2	3	4	5	6

Date of forwarding to DC/AC	Date of receipt by AO/Suptd. for processing in e office	Date of receipt of authenticated copy of orders/documents	Receiving officer name, designation, signature with date	Date on which file submitted to Reviewing Officer	Whether accepted (Y/N)
7	8	9	10	11	12

If accepted, date of acceptance	If not accepted, date of review order	Date of filing appeal before Commissioner (Appeals)	Amount (in Rs.)	Date of Inspection of register by AC/DC	Date of filing of Inspection of register by ADC/JC	Remark, if any
13	14	15	16	17	18	19

iv. Master Register-IV for Orders passed by CESTAT

Sl. No.	Date & file no/Group of OIO	Passed by	Date of receipt	Receipt through Post/CRU/by hand	Receiving officer name, designation, signature with date
1	2	3	4	5	6

Date of forwarding to DC/AC	Date of receipt by AO/Suptd. for processing in e	Date of receipt of authenticated copy of	Receiving officer name, designation, signature with date	Date on which file submitted to Reviewing	Whether accepted (Y/N)
-----------------------------	--	--	--	---	------------------------

	office	orders/documents		Officer	
7	8	9	10	11	12

If accepted, date of acceptance	If not accepted, date of review order	Date of filing appeal before Commissioner (Appeals)	Amount (in Rs.)	Date of Inspection of register by AC/DC	Date of filing of Inspection of register by ADC/JC	Remarks, if any
13	14	15	16	17	18	19

4. The entries on LIMBS portal are required to be updated on daily basis. In this regard, monthly report/status of cases entered on LIMBS portal may also be submitted to Additional Commissioner of Customs for perusal. All data entered in LIMBS must match with the entries made in the Master registers in CRAC.

5. All other procedures shall be followed as per Standard Operating Procedure as prescribed vide STANDING ORDER No. 26/2018 dated 28.06.2018.

6. ADC/JC, CRAC shall monitor the compliance of adherence to the above instructions on monthly basis.

Digitally signed by
Anil Ramteke

Date: 23-07-2025
(Anil Ramteke)

11:50:03
Commissioner of Customs (NS-V)
Mumbai Customs Zone- II
JNCH

Copy to :

- The Chief Commissioner of Customs, Mumbai II, JNCH, Nhava Sheva;
- All Dy / Asstt. Commissioners of Customs in-charge of Review, Mumbai-II JNCH;
- Office Copy.