

सीमाशुल्क प्रधान आयुक्त कार्यालय एन एस –। OFFICE OF THE PR. COMMISSIONER OF CUSTOMS, NS-I

जवाहरलाल नेहरू सीमाशुल्क भवन, के.रा.व.क JAWAHARLAL NEHRU CUSTOM HOUSE, C.R.R.C. (CENTRALISED REVENUE RECOVERY CELL) नवा शेवा, तालुका - उरण , जिला - रायगढ़ , महाराष्ट्र NHAVA SHEVA, TALUKA – URAN, DISTRICT – RAIGAD, MAHARASHTRA 400707

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F. No. Gen C/MISC | 59/2025-CRRC |- | NS-1

Date: 11 .08.2025

Standing Order No.1.3/2025

Subject: Constitution of Committees of Commissioners for the purpose of writing-off irrecoverable arrears in various Commissionerates of JNCH

In terms of Board Circular No. 1080/01/2022-CX dated 19.01.2022, the Chief Commissioner of Customs, Mumbai Customs Zone-II hereby constitutes the following Committees of Principal Commissioners/ Commissioners for the purpose of writing-off irrecoverable arrears in various Commissionerates of Mumbai Customs Zone-II:

S. No.	Committees	Arrears pertaining to
1	a. Pr. Commissioner/Commissioner, Nhava Sheva-Ib. Pr. Commissioner/Commissioner, Nhava Sheva-II	Nhava Sheva-I
2	a. Pr. Commissioner/Commissioner, Nhava Sheva-IIb. Pr. Commissioner/Commissioner, Nhava Sheva-III	Nhava Sheva-II
3	a. Pr. Commissioner/Commissioner, Nhava Sheva-IIIb. Pr. Commissioner/Commissioner, Nhava Sheva-V	Nhava Sheva-III
4	a. Pr. Commissioner/Commissioner, Nhava Sheva-Vb. Pr. Commissioner/Commissioner, Nhava Sheva-Gen.	Nhava Sheva-V
5	a. Pr. Commissioner/Commissioner, Nhava Sheva-Gen.b. Pr. Commissioner/Commissioner, Nhava Sheva-I	Nhava Sheva- General

- 2. The monetary limits up to which arrears may be written off in each case are as below -
 - (a) full powers for abandonment of irrecoverable amounts of fines and penalties imposed under the Customs Act, 1962; and
 - (b) to write-off irrecoverable amounts of Customs Duty up to Rs. 10 lakhs subject to a report to the next higher authority.

- 3. Further, as clarified in the aforesaid Board Circular No. 1080/01/2022-CX dated 19.01.2022, once duty/tax involved is written-off, the interest due thereon would get written off automatically.
- 4. Master Circular on Recovery and Write-Off of Arrears of Revenue issued vide Board Circular No. 1081/02/2022-CX dated 19.01.2022 shall be followed strictly. In this regard, attention is invited to the provisions related to Write-Off of Tax Arrears contained in para 9 of the aforesaid Master Circular. Proforma to be used by the concerned Assistant / Deputy Commissioner of Customs for sending proposals for Write-Off is prescribed at Annexure-C attached to the said Master Circular.
- 5. Any difficulties faced may be brought to the notice of the undersigned.
- 6. This issues with the approval of Chief Commissioner of Customs, Mumbai Zone-II.

Digitally signed by Yashodhan Arvind Wanage Date: 11-08-2025 17:37:03

(Yashodhan Wanage)
Pr. Commissioner of Customs,
NS-I, JNCH, Mumbai

Copy to:

- 1. Chief Commissioner of Customs, Mumbai Zone-II
- 2. Commissioner of Customs, NS-II
- 3. Commissioner of Customs, NS-III
- 4. Commissioner of Customs, NS-V
- 5. Commissioner of Customs, NS-Gen
- 6. DC/EDI with request to upload on the Zone Website
- 7. Office copy