	सीमाशुल्क आयुक्त कार्यालय एन एस –I **OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-I** जवाहरलाल नेहरू सीमाशुल्क भवन, के.रा.व.क JAWAHARLAL NEHRU CUSTOM HOUSE, C.R.R.C. नवा शेवा, तालुका - उरण , जिला - रायगढ़ , महाराष्ट्र NHAVA SHEVA, TALUKA – URAN, DISTRICT – RAIGAD, MAHARASHTRA Crrc-jnch@gov.in

File No.-GenC/MISC/59/2025-CRRC **Date: 13.07.2026**

Standing Order No. 07/2026.

Sub: Formation of "Tax Recovery Cells (TRCs)" in NS-GEN, NS-I, NS-II, NS-III & NS-V Commissionerates of the Mumbai Customs Zone-II for recovery of Arrears.

In supersession of Standing Order No. 31/2016 dated 27.04.2016, the following guidelines are hereby issued to streamline, strengthen, and institutionalize the mechanism for recovery of arrears of Customs revenue through the formation of dedicated Tax Recovery Cells (TRC) in NS-GEN, NS-I, NS-II, NS-III and NS-V Commissionerates of the Mumbai Customs Zone – II, JNCH, Nhava Sheva.

1. References

This Standing Order is issued with reference to the following rules, circulars and instructions:

(i) Board Circular No. 1081/02/2022-CX dated 19.01.2022 on Recovery and Write-Off of Arrears of Revenue.

(ii) Customs (Attachment of Property of Defaulters for Recovery of Government Dues) Rules, 1995.

(iii) Circular No. 365/81/97-CX dated 15/12/97.

(iv) Standing Order No.12/2022 dt 30.09.2022 issued by Commissioner, NS-I.

(v) Standing Order No. 13/2025 dt 11.8.2025 issued by Commissioner, NS-I.

2. Definition of Arrears

As per Board Circular No. 1081/02/2022-CX dated 19.01.2022, arrears refer to overdue payment of tax, interest, fine, or penalty that has been confirmed against a person and is payable to the Government exchequer. Such arrears arise as a consequence of:

- Orders-in-Original passed by adjudicating authorities;
- Orders passed by appellate for a such as Commissioner (Appeals), CESTAT; or
- Orders of competent Courts of Law.

However, amounts involved in cases under investigation, unconfirmed demands such as Show Cause Notices (including Call Book cases), and Orders-in-Original that have been set aside or remanded for de-novo adjudication by an appellate authority do not fall within the definition of arrears.

3. Statutory Framework

The recovery of Customs arrears shall be governed by the provisions of Section 28BA, Section 142 read with Section 142A of the Customs Act, 1962, and the Customs (Attachment of Property of Defaulters for Recovery of Government Dues) Rules, 1995, as amended from time to time.

4. Existing System and Need for Reform

At present, recovery of arrears is being undertaken by the Centralised Revenue Recovery Cell (CRRC) and Appraising Groups/Sections under various Commissionerates of the Zone. However, it has been observed that the status of adjudication and appellate orders, as well as arrears, is not being updated in a timely manner by the Appraising Groups/Sections.

As a result, consequential recovery action is delayed, and cases are often transferred to CRRC after lapse of the crucial initial recovery window, during which defaulters become untraceable, companies enter insolvency proceedings before NCLT, or parties become non-responsive. This significantly weakens the effectiveness of recovery efforts.

5. Issuance of Revised SO

In order to address the above deficiencies and to ensure timely, coordinated and effective recovery of arrears, this SO is issued in supersession of Standing Order No. 31/2016, in alignment with Board Circular No. 1081/02/2022-CX dated 19.01.2022.

Accordingly, dedicated Tax Recovery Cells (TRCs) shall be formed in NS-GEN, NS-I, NS-II, NS-III & NS-V Commissionerates of the Zone, to centrally monitor arrears, take necessary action for recovery of the same, and maintain systematic records of arrears.

6. Composition of Tax Recovery Cell (TRC) in NS-GEN, NS-I, NS-II, NS-III & NS-V Commissionerates of the Mumbai Customs Zone-II

The Tax Recovery Cell (TRC) in each Commissionerate shall be headed by a Joint/Additional Commissioner of Customs of respective Commissionerate and shall comprise of the following officers of the Commissionerate:

- Deputy/Assistant Commissioner of Customs–01.
- Appraiser/Superintendent–02.
- Examiner/Preventive Officer–04.
- Tax Assistant/Executive Assistant–02.

The recovery of arrears shall be reviewed monthly by the jurisdictional Principal Commissioner/Commissioner of respective Commissionerates.

7. Identification and Recording of Arrears

Arrears arise pursuant to Orders-in-Original passed by adjudicating authorities or orders passed by appellate fora or Courts. Immediately upon receipt of such orders, the confirmed demands shall be reflected as arrears in Table-C of the Tax Arrear Recovery Report (TAR) under the category "Where Appeal Period is Not Over" by the TRC in each Commissionerate.

Similarly, Orders-in-Appeal confirming demands, earlier dropped, shall also be entered under the same category by the TRC. Upon receipt of appellate orders reconfirming demands, the existing category "Pending in Appeal" shall be changed to "Within Appeal Period". The Groups/Sections of each Commissionerate shall ensure that copies of orders passed by adjudicating authorities, appellate authorities, Tribunal and Courts are sent to TRC of the Commissionerate for further necessary action on the same.

TRCs shall strictly monitor all confirmed Orders/Appellate Orders with respect to time limit prescribed for Appeal (for example 60 days for appeal in Commissioner (Appeal) and 90 days for appeal in CESTAT). As soon as the time limit is over with no appeal filed, the arrears become Recoverable Arrears and the same has to be included in the list of Recoverable Arrears to be maintained in TRC in each of the Commissionerates.

8. Priority Category – Recoverable Arrears

The highest priority shall be accorded to cases where the appeal period is over and no appeal has been filed. These cases are free from litigation and contain complete information, making them most amenable to recovery. All such cases shall be promptly taken up by the Tax Recovery Cell (TRC) of the respective Commissionerates for immediate initiation of recovery action, in accordance with Paras 5.4 and 6 of Board Circular No. 1081/02/2022-CX dt 19.01.2022.

9. High-Value Cases Pending in Litigation/Appeal and Handling of Cases of Restrained Arrears

Guidelines prescribed in Para 5.1 and 5.2 of Board Circular No. 1081/02/2022-CX dated 19.01.2022 to be followed by the Tax Recovery Cell (TRC) for record keeping, effective monitoring, filing and early disposal in respect of cases under litigation/Appeal and cases of Restrained Arrears (in prescribed proforma Annexure-B).

STANDARD OPERATING PROCEDURE OF THE TAX RECOVERY CELL (TRC) FOR RECOVERABLE ARREARS.

10. After the receipt of orders mentioned in Para 2 from the adjudicating authorities and appellate authorities/Tribunal/Courts, the Tax Recovery Cell (TRC) shall allocate a file number to each such case, take necessary action for recovery of the arrears and monitor the progress of recovery.

The Tax Recovery Cell (TRC) has to act as per strict timeline prescribed in Table I below to be read along with Checklist (31 Action Points) annexed to this SO as **Annexure - A.** These actions will have to be completed strictly within the prescribed timelines.

Table I

Timelines for Various Actions to be taken by Tax Recovery Cell (TRC)
***T-indicates date on which appeal period is over and no appeal has been filed against the Order at any legal forum**

Sr. No.	Action to be taken by Tax Recovery Cell (TRC)	Time line to be followed Strictly.
1.	(i) The Adjudicating Authorities of all Commissionerates to mark a copy of the Adjudication Order to AC/DC TRC of the Commissionerate. TRC to monitor all confirmed Orders/Appellate Orders closely with respect to time limit of Appeal. During this period, arrears will reflect as within Appeal period in the TAR report. Tax Recovery Cell (TRC) shall open a file in e office for each such case. (ii) As soon as the time limit is over with no appeal filed, the arrears become Recoverable Arrears and the same has to be included in the list of Recoverable Arrears. (iii) The action check list as per referred Annexure - 'A' has to be placed in each of the Arrear File by the Tax Recovery Cell (TRC) to serve as a ready reckoner during the entire recovery process.	5 days from receipt of order to open e office file by TRC. Time limits to be closely monitored for correct reporting and action for recovery to be taken.
2.	Details of the case to be recorded in the Checklist placed in the Arrear File (as given in Sr. No. 1 to 13 of Annexure - A). Further, the check list should be updated from time to time with each successive step taken for recovery.	10 days from receipt of order

3.	(i) Letter to be issued to the defaulter including by e-mail, followed by one reminder after 7 days, to submit copy of appeal or proof of payment of dues. (ii) Also, letter to Customs Broker to be issued simultaneously to get the defaulter's (importer/exporter) KYC details. (Sr. No. 14 to 16 of Annexure - A)	T+15 days (15 days)
4.	(i) If appeal copy or arrear payment proof is not submitted, issue communication to officers of Customs i.e., TSK/Cash Section/Account Section of the zone to encash any Bank Guarantee (BG) submitted by the defaulter (importer/exporter) and presently available with the department/sections and credit the same to the Government Account. Also, insert Alert in ICES EDI System against the defaulter (importer/exporter). Identification of all bank accounts of the party through various sources like Nodal Officers of Banks, IBA, FIU, etc. Issuance of letters to all the Refund/Rebate, Drawback or PAO Authorities of the zone to deduct the amount, so payable, from the money owing to defaulter (importer/exporter) which may be under the control of the proper officer. (ii) Issuance of letter to Export Commissionerate of the Zone for upholding ROSCTL/ RODTEP/ IGST benefits till the recovery of the government dues made. (iii) Invoking the Garnishee Provisions i.e., recovery from any other person from whom money is due to such defaulter (importer/exporter) or may become due to such defaulter (importer/exporter) or who holds or may subsequently hold money for or on account of defaulter (importer/exporter). (Sr No. 17 to 19 of Annexure-A)	T+16 to 45 days (30 days)

5.	(i) Provisionally attach / freeze the Bank Accounts with debit freeze up to the limit of amount recoverable. (ii) Also blocking the ITC ledger where available by writing letters to concerned CGST/Central Excise Commissionerates. (Sr No. 20 of Annexure-A)	T+46 to 60 days (15 days)

6.	Issuance of Detention Order to all Field Formations as per the provisions of Section 142 (a) & (b). (Sr No. 21 of Annexure-A)	T+61 to 64 days (5 days)
7.	Any known/unknown property to be identified. Also, enquiry to be made with various government/private agencies i.e., GST Office, Income Tax, FIU, SEBI, NSDL, CDSL, DGFT, Registrar of Companies (Churchgate/ Bandra), Municipal Authorities, Insurance Office, DGFT, Post Office, Police Station, Electricity Department/Office, Stamp Authorities, Pollution Control Department, Sub-Registrar/Registrar of Agreement of Properties, Regional Transport Office, Passport Office, Registrar of Societies, Society Office of the Premises of the Property owned by the defaulter, etc., about any investment, property etc., of the defaulter (importer/exporter). (Sr.No.22 to 24 of Annexure-A)	T+66 to 125 days (60 days)
8.	(i) Issuance of Certificate under Appendix-I given in Board Circular No. 1081/02/2022-CX dated 19.01.2022 to the Collector of District for recovery of the amount where the defaulter (importer/ exporter) owns any property or business u/s142(1) (c) (i) of the Customs Act, 1962 and the Collector of District shall proceed to recover the said arrear as Land Revenue. (ii) In case the defaulter (importer / exporter) property are not located within the city limits of Mumbai, Thane or Raigad District, the Certificate under Appendix-I shall be sent to the jurisdictional Commissioner of Customs and GST for recovery of Arrears. (Sr. No.25 and 26 of Annexure -A) (iii) In case the defaulter (importer /exporter) property are located within the city limits of Mumbai, Thane or Raigad District, a letter shall be issued to the defaulter (importer/exporter) bringing to his or her notice the provisions of the Section 142 of the Customs Act, 1962 and the amount of arrears due, with direction to pay the said amount within 05 days of the receipt of the Notice. (Sr.No.27 of Annexure -A)	T+126 to 150 days (25 days)

11. For identification of any movable or immovable property of the defaulter (importer/exporter), the Tax Recovery Cell (TRC) shall also utilize Advait Portal, social networking sites, discreet enquiries with trade etc., to gather information about defaulters. The Tax Recovery Cell (TRC) shall also send e-mail along with the case details to DC/AC, SIIB (I) & DC/AC, SIIB (X) to gather additional information of defaulter (importer/exporter) entity as well as of concerned persons. Information can also be gathered through NATGRID and other database available with agencies like DRI, DGGI, Income Tax, Enforcement Directorate, etc., in cases involving high revenue.

12. In case the defaulter (importer/exporter) property are located within the city limits of Mumbai, Thane or Raigad District, issue a Notice of Demand to the defaulter in Appendix-II for recovery of the amount u/s 142 (1) (c)
(ii) of the Customs Act, 1962:

(i) Officers of TRC shall visit the known property/premises of the defaulter (importer/exporter) and prepare a Visit Report.

(ii) If the arrear dues are not paid within 7 days of issuance of Appendix-II, procedures with the recovery of dues as stipulated in Customs (Attachment of Property of Defaulters for Recovery of Government dues) Rules 1995 will be initiated by TRC.

(iii) If the amount mentioned in the Appendix-II, along with the cost of detention of the property, is not paid within the period of 30 days from the date of attachment of the property, the Principal Commissioner/Commissioner may authorize the AC/DC of TRC (being the proper officer) to proceed with the realization of the dues by sale of defaulter's (importer/exporter) property through public auction.

(iv) Recover the dues by way of attachment and sale of goods/material etc., from the successor of the defaulter (importer/exporter) (i.e., transferee, purchaser, etc.,) in business or trade in whole or part thereof.

(v) The Certificate under Section 142 (1) (c) (ii) of the Customs Act, 1962 received from other Zones for the recovery of Government Revenue shall be dealt by the CRRC. Such cases shall be entered in a separate Register maintained for that purpose and thereafter AC/DC of CRRC shall issue a Demand Notice to the defaulter in Appendix-II and further action to recover Government dues shall be initiated by the said AC/DC of CRRC as prescribed in Customs (Attachment of Property of

Defaulters for Recovery of Government dues) Rules, 1995.

13. Write-off of Arrears

Where the aforementioned steps for recovery of arrears fail and also recovery is not possible due to non-availability of any property relatable to the defaulter (importer or exporter), the action for Write off of such irrecoverable arrears shall be taken. A proposal for write-off of irrecoverable arrears shall be submitted by the AC/DC of TRC in the prescribed format (attached as Annexure-C) to the Jurisdictional Principal Commissioner/Commissioner or Zonal Principal Chief Commissioner/Chief Commissioner depending on the amount of duty/tax proposed to be written off in accordance with Board Circular No. 1080/01/2022-CX dated 19.01.2022. The competent authority shall examine the proposal for write-off of arrears, and if prima-facie satisfied, shall place the case before the Committee constituted in terms of the Standing Order No. 13/2025 dated 11.08.2025 issued by Principal Commissioner of Customs, NS-I, JNCH. Further, upon approval, such cases may be intimated to Tax Recovery Cell (TRC) of the respective Commissionerate for appropriate action, including removal of the said arrears from the MPR.

14. Review Mechanism - To ensure compliance and adherence of the above-mentioned prescribed timelines for recovery actions, ADC/JC of the Tax Recovery Cell (TRC) shall hold a fortnightly review meeting and the Principal Commissioner/Commissioner shall conduct monthly review of their respective Tax Recovery Cell (TRC).

15. TAR Compilation and Data Sharing

The Tax Recovery Cell (TRC) in NS-GEN, NS-I, NS-II, NS-III & NS-V Commissionerates of the Zone shall compile the monthly TAR of their respective Commissionerate and upload the same on the DDM Portal. Backup data shall be shared with the Legal Cell, NCLT Cell, Centralised Refund Cell, Drawback Section and CRRC for coordinated action.

16. Appeal and Payment Intimation

If, after sending details of recoverable Arrears along with relevant documents by the Appraising Groups/Section to Tax Recovery Cell (TRC), any appeal is filed or any payment is made by a defaulter (importer or exporter), the same shall be immediately intimated by the concerned Appraising Group/Section to the Tax Recovery Cell (TRC) of the respective Commissionerate, preferably within three days of such event. Further, copies of all subsequent correspondences pertaining to the recovery of the dues shall also be regularly shared with the Tax Recovery Cell.

17. Supremacy Clause

This SO is supplementary in nature. In the event of any conflict, the provisions of the Customs Act, the Rules framed thereunder, and the relevant Board Circulars shall prevail. All actions shall be undertaken with the approval of the competent authority as specified under the Act/Rules and in accordance with the prescribed procedures.

18. A Centralized Revenue Recovery Cell will be functional in NS I Commissionerate for taking action on any Appendix-I sent to this Zone for recovery and shall be headed by an AC/DC with 1 Supdt/Appraiser and 1 Examiners/PO.

19. The responsibility of monitoring the NCLT/NCLAT cases as well as representing the Department in such matters will be the responsibility of NCLT/NCLAT Cell under NS-V Commissionerate as set out in JNCH Standing Order 12/2022 dt 30.9.2022. In addition, DRT cases shall also be monitored by NS-V Commissionerate.

20. Any difficulties encountered in the implementation of this SO may be brought to the notice of the undersigned.

21. This SO shall come into force with immediate effect.

22. This issues with the approval of the Chief Commissioner of Customs, Mumbai Customs Zone – II.

B. Sumidaa 13/7/26

(B. Sumidaa Devi)

Commissioner of Customs

NS-I, JNCH,

Mumbai Customs Zone–II.

1. The Chief Commissioner of Customs, Mumbai Customs Zone–II
2. All Principal Commissioners/ Commissioners of Mumbai Customs Zone – II.
3. All Additional/Joint Commissioner of Customs (NS-GEN, NS-I, NS-II, NS-III & NS-V) of Mumbai Customs Zone – II.
4. All DC/AC of Groups and Sections of Customs (NS-GEN, NS-I, NS-II, NS-III& NS-V) of Mumbai Customs Zone – II.
5. DC/AC,EDI,with request to upload on the zone website.
6. Office Copy.

ANNEXURE-A

Sr. No.	Checklist of data to be recorded and action to be taken	Action by Tax Recovery Cell (TRC)
1	Date of Receipt of Documents i.e., the Copy of Order-In-Original along with proof of dispatch of O-I-O and opening of File.	Data/Information to be recorded in e office file by Tax Recovery Cell (TRC) of each Commissionerates.
2	Details of the defaulter such as Name and Constitution, i.e., Company, partnership, or proprietorship. In case of partners/ proprietors/directors, record PAN, Aadhaar, Bank Details, Address, DIN, etc., as applicable.	
3	IEC No.	
4	Name of the Customs Broker/CHA, if any.	
5	Order-in-Original No. and date.	
6	Demand Notice No. and date.	
7	No Appeal Filed Certificate No. and date.	
8	Duty Amount Recoverable.	
9	Fine Amount Recoverable	
10	Penalty Amount Recoverable.	
11	Interest Amount Recoverable.	
12	Amount Recovered so far, if any.	
13	Amount pending for Recovery.	
14	Letters/e-mails issued to the defaulter, followed by one reminder after 7 days, calling for submission of a copy of appeal or proof of payment of dues; record the result thereof.	
15	Whether the CHA could be contacted to obtain Details of the defaulter; if not, record the reasons.	
16	Whether the defaulter is traceable at the known address.	
17	Whether any amount has been adjusted against	Details of Action Taken

	Cash deposit, bond enforcement, BG encashment, or any partial payment made by the defaulter; whether letters were issued to all refund/rebate/drawback/PAO authorities of Customs and GST/Central Excise to deduct any amount payable to the defaulter from money under the control of the proper officer.	
18	Whether alert has been issued on the EDI system.	Yes/No, along with Alert No. and Date.
19	Date of Invoking of Garnishee provisions along with details of the person, firm, company, etc., from whom money is due to the defaulter.	
20	Whether any bank account was frozen/attached for recovery; amount realized in this manner; and Whether the ITC ledger was blocked.	Yes/No, along with Date of Issuance of Letter to Bank.
21	Date of issuance of Detention Order to all field formation as per the provisions of Section 142(1) (a) & (b).	
22	Any known/unknown property identified.	
23	Whether letters have been sent to the following offices having jurisdiction over the property (use internet data to identify the jurisdictional address).	Date of Issuance of Letter and Reminder thereof.
	1) GST Office.	
	2) Income Tax.	
	3) Financial Intelligence Unit-IND(FIU-IND).	
	4) SEBI.	
	5) NSDL.	
	6) CDSL.	

	7) DGFT.	
	8) Registrar of Companies (Churchgate/Bandra).	
	9) Municipal Authorities.	
	10) Post Office.	
	11) Police Station.	
	12) Electricity Department/Office.	
	13) Stamp Authorities.	
	14) Pollution Control Department.	
	15) Sub-Registrar/Registrar of Properties.	
	16) Regional Transport Office.	
	17) Passport Office.	
	18) Registrar of Societies.	
	19) Society office of the premises/ property Owned by the defaulter	
24	Response received from the agencies to the Letters sent at Sr.No.23 above.	
25	Date of issuance of Appendix-I to the District Magistrate. Further, if recovery is not made within 3 months; thereafter, Appendix-I issued to the concerned jurisdictional Commissionerate.	
26	Date of Issuance of Appendix-I to Jurisdictional Commissionerate.	
27	Date of issuance of letter to the defaulter bringing to its notice the provisions of Section 142 of the CustomsAct,1962 (in case the defaulter properties located within the city limits of Mumbai, Thane or Raigad District).	
28	Date of Issuance of Appendix-II to the defaulter.	

29	Date of visit to the known premises of the defaulter, indicating name of the officer, designation and any information received regarding unknown properties.	
30	Field officer's remarks regarding visit to the known premises of the defaulter and report on the premises prior to write-off; visit note to be enclosed	
31	File submitted for write-off, with the amount involved as on date including interest.	

ANNEXURE-B

FORM FOR FILING CLAIM WITH OL/DRT
Affidavit of proof of arrear (may be filed in the form of application as the case may be)
(PETITION No.............of............. (20......)

I, ... of .... (full name, address and occupation of deponent to be given) do solemnly affirm and state as follows:--
1. The Company/firm ....(full name, address etc. of the company/firm/entity to be given) was, at the date of the order of winding-up the same* viz., the .... day of .... 20...... and still is, justly and truly indebted to the Department of indirect Taxes & Customs as arrears mentioned as follows are pending for recovery by the office of *Jurisdictional* **Pr. Commissioners/Commissioners** of .... (full address)

Arrears of- Duty/Penalty/Fine/other dues arising out of OIO /OIA /FO .... (complete details)			
Duty of..... (Rs)	**Fine (Rs)**	**Penalty (Rs)**	**Other Dues**

2. In respect of the said sum or any part thereof, I say I have not, nor to my/our knowledge or belief, had or have received any arrear or dues except the following:-
[Here state the particulars of recoveries made (if any) on the defaulter from the date of arising the arrear to date of filing this Affidavit.
[If the claim is made as a preferential claim, say so and set out the grounds on which the preference is claimed.]
Solemnly, affirmed at ....on ....(day), the ....day of............................20 ....
Before me.

Deponent's signature.

Notes: --
Final orders of confirmation of arrears and other related documents must be attached with the claim and produced before the Authority as and when required.

Annexure 'C'

PROFORMA FOR SENDING PROPOSALS FOR WRITE-OFF OF IRRECOVERABLE ARREARS OF REVENUE

RANGE/GROUP/ETC.

DIVISION/BRANCH

COMMISSIONERATE

1.	Name of the Defaulter	
2.	Address	
3.	Registration No.	
4.	Name of the commodity and TH/Service- Description in brief	
5.	Brief facts of the case (if necessary, separate sheet may be attached)	
6.	Date of issue of Show Cause Notice and of OIO /OIA /Final Order etc.	
7.	Details of efforts made and result (outcome) thereof -	
	(a) for realizing amounts from any money owed to the defaulter	
	(b) for attachment and sale of goods belonging to the defaulter	
	(c) for attachment and sale of goods belonging to the defaulter, under the control of Customs	
	(d) w.r.t. certificate for recovery sent to the Distt. Collector of the district where the defaulter owns any property.	
	(e) to detain/attach and sell the goods as per provisions of Section 142(i) C(ii) of Customs Act, 1962.	
	(f) to attach/and sell the goods in the possession/custody of the transferee/successor in business under Section 11 of Central Excise Act, 1944/ Sec. 142 of Customs Act, 1962, Section 87 of Finance Act, 1994.	
	(g) invoking the garnishee provisions	
	(h) attachment of Bank account appropriation of Bank Guarantee/enforcement of bail – bond etc.	
	(i) to ascertain the location of any moveable/ immoveable assets belonging to the defaulter through sources mentioned at para 6 (iv) (a) to (j) of the circular and result thereof.	
	(j) others, if any	
8.	Amount to be written off:	
	Total Amount due	Rs.
	Duty	Rs.
	Penalty	Rs.
	Fine Rs.	
	Less:	

	Sale of excisable goods	Rs.
	Sale of moveable property	Rs.
	Sale of immoveable property	Rs.
	Appropriation of Bank Guarantee/recovery from of Bank Account etc	Rs.
	Adjustment of refunds	Rs.
	Other (specify)	Rs.
	Net amount to be written off	Rs.
9.	Details of financial position of the defaulter	
10.	Any other relevant facts/remarks	

(Signature)
AC/DC TRC,
JNCH

APPENDIX I

FORM OF CERTIFICATE UNDER SECTION 142 (1) (c) (ii) OF THE CUSTOMS ACT 1962

From

The Assistant Commissioner of Customs,
.... Custom House,
....

To

The Commissioner of Customs & Central Excise,
....
....

Sub: Realization of Government Dues recoverable from .... Under the provisions of Sec 142 (1) (c) (ii) of the Customs Act,1962 (Act L II of 1962).

Pursuant to Sec 142(1)(c)(ii) of the Customs Act,1962 (Act LII of 1962) **I, ...,** Assistant Commissioner of Customs do hereby certify that a sum of Rs .... has been demanded from and is payable by .... by way of duty/penalty/drawback/ interest under the said Act and has not been paid and cannot be recovered from the said .... in the manner provided in Sec.142(1) (a) or (b) or (c) (I).

The said .... Owns property/resides/carries on business, in your jurisdiction particulars of which are given hereunder:-

I am, therefore, to request you to kindly take early steps to realize the amount in accordance with the provisions of Section 142 (1) (c)(ii) of the Customs Act, 1962 and the Customs (Attachment of Property of Defaulters for Recovery of Government Dues) Rules,1995.

On realization, the aforesaid sum together with the interest and cost of distress may please be credited to the following Head of Account.

Yours faithfully

Assistant Commissioner of Customs
Customs House ....

Dated the ....

APPENDIX — II
(NOTICE OF DEMAND TO DEFAULTER)

Office of the Asstt. Commissioner of Customs and Central Excise

....

Dated....................................

To

....

Please take notice that certificate No...........dated ....had been forwarded by the Assistant Commissioner of Customs............. to the Commissioner of Customs and Central Excise .... for the recovery of an amount of Rs............ details of which are given herein below

The said Commissioner has sent the said certificate to the undersigned who has been authorized by the said Commissioner under Section 142(1) (c) (ii) of the Customs Act, 1962, read with Rule 4 of the Customs Attachment of Property of Defaulters for Recovery of Customs Dues) Rules 1995 specifying that an amount of Rs.................is to be recovered from you.

2. You are hereby required to pay the amount aforesaid within seven days from the date of service to this notice.

3. A copy of the challan in Form TR 6 is enclosed for the purpose.

4. You are hereby informed that in case of default, steps would be taken to realize the amount in accordance with the provisions of the Customs (Attachment of Property of Defaulters for the recovery Government Dues) Rules, 1995.

5. In addition to the amount aforesaid, you will also be liable for —

(a) such interest as is payable in accordance with Section 28AA of the said Act for the period commencing immediately after the said date.

(b) all cost, charges and expenses incurred in respect of the service of this notice and of warrants and other processes and of all other proceedings taken for realizing the arrears.

(Seal)

Dated:

Authorised Officer
(NAME IN BLOCK /LETTERS)
DESIGNATION

(Score out whichever paragraph is not applicable).