



**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-I
JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA- SHEVA
TAL-URAN, DISTT- RAIGAD -400 707, MAHARASHTRA
(e-mail:appraisingmain.jnchimp@gmail.com; Tel: 022-
27244979)**

F. No. S/22-Gen-04/2017-18/AM(I)

Dated:11.04.2018

OFFICE ORDER NO. 20/2018

Subject: Standard operating procedure to deal with all disputes before the Settlement Commission- reg.

Attention of all officers under the jurisdiction of JNCH, is invited to the Office Order No. 18/2016, dated 25.04.2016 issued by P&E, JNCH, wherein Centralized Adjudication Cell (CAC) was constituted and Standard Operating Procedure (SOP) was devised for working of the said cell.

2. As per the said SOP, it was stipulated that the Centralized Adjudication Cell would receive all correspondence related to cases in Settlement Commission pertaining to all the commissionerates of the zone and maintain the records of all such cases in registers as well as in soft copy form. However, the responsibility for timely submission of reports and/ or relevant records in those cases is either with the concerned appraising groups or investigating units. Experience has shown that there is no uniformity in the manner of dealing with disputes before the Settlement Commission and in many cases, the Government's stand has not been adequately put forward before the Commission.

3. Accordingly, it has been decided that the Central Adjudication Cell, JNCH shall be the nodal section for all disputes before the Settlement Commission. The SOP devised vide Office Order No. 18/2016, dated 25.04.2016 is modified to the following extent:

- Centralized Adjudication Cell (CAC) after receipt of any correspondence related to a dispute before the Settlement Commission, shall make a suitable entry in a register to be maintained for that purpose. The register should also be maintained electronically on a stand-alone computer. After making the entry in the register, the CAC shall identify the related show cause notice (SCN) as per records maintained in the cell.
- Accordingly, the said case of Settlement Commission shall be dealt by the sub-section within the CAC, which is entrusted with the adjudication work of the related SCN issued by any group/ intelligence unit.
- The sub-section shall prepare the para-wise comments/ replies/ affidavits, etc; as may be required, or procure relevant documents, for submission of the same before the Settlement Commission after approval of the concerned adjudicating authority.

- Subsequent correspondence in these cases shall also be done by the same sub-section. In complex cases, where the opinion of the concerned group/ intelligence unit which has issued the show cause notice is required, the same will be sought but the consolidated comments shall be prepared & submitted by the CAC only. The sub-section shall also ensure that the information in respect of each case in its charge is kept fully updated at all times and it is possible to ascertain its status at any given time. The register shall also be maintained in such a way that it is possible to generate MIS reports.
- It will be the responsibility of CAC to monitor the timely submission of para-wise comments/reports/documents, as may be required to the Settlement Commission as stipulated under Section 127(C)(3) of CA'62, which reads as *“Where an application is allowed or deemed to have been allowed to be proceeded with under sub-section (1), the Settlement Commission shall, within seven days from the date of order under sub-section (1), call for a report along with the relevant records from the Principal Commissioner of Customs or Commissioner of Customs having jurisdiction and the Commissioner shall furnish the report within a period of thirty days of the receipt of communication from the Settlement Commission”*.
- The sections, groups & intelligence units of JNCH should ensure that details of all pending Settlement Commission cases are transferred to CAC within a week of this order. The Dy/Asstt. Commissioner-in-charge of CAC will obtain details of pending Settlement Commission cases originating from investigation by DRI or Commissioner of Customs (Prev.) for these investigating authorities. The Dy/Asstt. Commissioner, CAC shall submit the consolidated list of all pending Settlement Commission cases of JNCH to the undersigned on or before 20.04.2018 & thereafter, every month, on or before 10th of the month for review of the action taken/ required to be taken in respect of such pending cases.

Sd/-

(M R MOHANTY)

Commissioner of Customs (NS-II).

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH.
2. The Commissioner of Customs, NS-G/ NS-I/ NS-III / NS-IV / NS-V, JNCH.
3. All Additional / Joint Commissioners of Customs, JNCH.
4. All Deputy / Assistant Commissioner of Customs, JNCH.
5. All Sections / Groups of NS-G, NS-I, NS-II / NS-III/ NS-IV / NS-V, JNCH.
7. AC/DC, EDI for uploading on JNCH website immediately.