

**Circular No. 30/2015-Customs**

F. No. 450/145/2015-Cus IV  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Excise and Customs)

\*\*\*\*\*

New Delhi, dated the 4<sup>th</sup> December, 2015.

To,

All Chief Commissioners of Customs / Customs (Preventive)

All Chief Commissioners of Customs and Central Excise

All Commissioners of Customs / Customs (Preventive)

All Commissioners of Customs and Central Excise

Sir /Madam

**Subject: Amendment to Board Circular No. 18/2015-Cus dated 9.06.2015- regarding**

Attention is invited to Notification No 60/2015-Customs (N.T.) dated 04.06.2015 as amended delegating powers to appoint Common adjudicating authority to the Principal DGRI or DG DRI under section 4 and section 5 of the Customs Act, 1962. Attention is also invited to Board Circular No 18/2015 dated 09.06.2015 which lays down guidelines for appointment of common adjudicating authority.

2. DRI has pointed out difficulty being faced in implementing guidelines and accordingly has suggested suitable amendments. The matter has been examined in Board. Accordingly, it has been decided that the following cases investigated by DRI shall be assigned to Additional Director General (Adjudication), DRI:

- (i) Cases involving duty of Rs. 5 Crores and above;
- (ii) Group of cases on identical issues involving aggregate duty of Rs. 5 crore and more;
- (iii) Cases involving seizure value of Rs 25 Crore or more;
- (iv) Cases involving wrong availment of export incentives where the export incentives wrongly availed is Rs 5 Crore or more;
- (v) Group of case on identical issues involving wrong availment of export incentives aggregating to Rs 5 Crore or more;
- (vi) Cases of overvaluation of import where overvaluation is Rs 25 Crore or more; and
- (vii) DRI case pending with erstwhile Commissioner (Adjudication).

3. In cases investigated by DRI other than in Para 2 above the basis of appointment of common adjudicating authority shall be maximum duty evaded/ export incentive wrongly availed / amount of overvaluation of cases.

4. In respect of non DRI cases, appointment of common adjudication authority shall continue to be made by Board under section 4 and section 5 of Customs Act. This will include:

- (i) Cases made by Commissionerate;
- (ii) Non DRI cases pending with erstwhile Commissioner (Adjudication).

5. The Board Circular No 18/2015- Customs dated 09.06.2015 stands modified to above extent.

6. The amended guidelines shall also apply mutatis mutandis for the cases falling under the jurisdiction of Additional Commissioner/ Joint Commissioner/ Deputy Commissioner/ Assistant Commissioner as reference to Commissioners is specifically mentioned in the guidelines.

7. Difficulty faced, if any, may be brought to the notice of the Board urgently.

Yours faithfully,

(Zubair Riaz)

Director (Customs)