



आयुक्तसीमाशुल्क(आयात) कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT-I)
(केंद्रीयकृतराजस्ववसूलीविभाग, पहिलीमंजिल,
CENTRAL REVENUE RECOVERY CELL, FIRST FLOOR,
नवीनसीमाशुल्कभवन, बलार्डइस्टेट, मुंबई - 400 001
NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI - 400 001

F.No. TRC/Misc-01/2018(Imp-I)

Date: -23 .06.2021

STANDING ORDER NO. 06 /2021

Subject: - Creation of Central Revenue Recovery Cell (CRRC) at New Custom House, Mumbai Customs Zone-I-reg.

Kind attention is invited to Standing Order No. 51/2020 dated 18.03.2021 issued by Office of the Principal Chief Commissioner of Customs, Mumbai Zone-I regarding creation of Central Revenue Recovery Cell(CRRC) by merging all the erstwhile Tax Recovery Cells in the Mumbai Customs Zone-I.

- As per the above Standing Order, Central Revenue Recovery Cell (CRRC) shall make the requisite efforts for recovery of the arrears of Revenue as per the procedure prescribed in Law. In case all the efforts for recovery are exhausted and still the dues remain unrecovered, write off proposals may be initiated and processed by the Central Revenue Recovery Cell (CRRC) as per the prescribed guidelines.
- For the appropriate functioning of CRRC, 4 units are being created with the following jurisdiction: -

Sl. No.	Name of the Unit	Scope of Work
1.	Unit-I	All arrears related to Import-I, Commissionerate, New Custom House, Mumbai Zone-I.
2.	Unit-II	All arrears related to Import-II, Commissionerate, New Custom House, Mumbai Zone-I.
3.	Unit-III	All arrears related to Export, Commissionerate, New Custom House, Mumbai Zone-I.
4.	Unit-IV	<ol style="list-style-type: none">All arrears related to General, Commissionerate, New Custom House (cases related to erstwhile Mulund CFS).Cases referred from other Commissionerates.Compilation of all detention Notices and to be forwarded to all concerned Section on monthly basis.

- Central Revenue Recovery Cell (CRRC) will look after all cases of Units Closed and defaulters not traceable as reported in Table D3 of TAR CUS-4report. Further, they will also look after all cases of Section 142 (1)(c)(ii) as reported in Table D5 of TAR CUS-4 report. All the Commissionerates should forward the case files related to cases reported in D3 & D5 of TAR CUS-4 to the

jurisdictional unit as specified in para-3 above with complete documents. While forwarding the case file, the concerned group/section shall ensure that each file should contain the following documents: -

- a. Copy of Order-in-Original/ Order confirming Less Charge Demands.
 - b. Copy of the Order of Commissioner (Appeal) CESTAT/High Court/Supreme Court.
 - c. A Certificate to the effect that no stay application is pending before any Appellate Authority/Court as far as amount sought to be recovered through CRRC is concerned.
 - d. All the known addresses of the defaulter, if the defaulter is not available at the address given in the import or export document or panchnama prepared at the time of seizure of contraband or statement recorded under Section 108 of Custom Act, 1962 or arrest memo, then the present address at which he is available.
 - e. Details of property and bank-accounts.
 - f. Steps that were taken to recover the government dues including copy of Detention notice.
 - g. In addition, copies of all further correspondence pertaining to the recovery of the sums due as mentioned in the Certificate received by the Group.
5. In case, the Certificate is sent without enclosing the above mentioned documents, the case shall not be taken up for initiating recovery proceeding by the Central Revenue Recovery Cell and shall be returned back for necessary corrections of shortcomings/deficiencies. Further, in case the defaulter owns property outside the city limits of Mumbai City, Mumbai Suburban, Palghar, Thane and Raigad, the Certificate in Appendix I shall be sent directly by concerned AC/ DC to the jurisdictional Commissioner of Customs and Central Excise and GST, for recovery of arrears. Further, after issuing such Certificate in Appendix I, a copy of the same alongwith a Certificate to the effect that no appeal is pending before any Appellate Authority/Court and a Xerox copy of the complete case file shall be forwarded to the Central Revenue Recovery Cell for making further efforts for recovery of these arrears.
6. In cases where the certificate is issued to District Collectors for recovery of arrears and the amount due is not recovered by the District Authorities within three months of the issuance of Certificate in Appendix I, the District Authorities should be informed by the AC/DC Group through a registered AD letter to discontinue recovery and a Certificate in Appendix I should be sent to Central Revenue Recovery Cell for initiating recovery action under sub clause (ii) of Section 142(1) (c) in case the defaulters property is located within Mumbai City, Mumbai Suburban, Palghar, Thane and Raigad In all other cases, the certificate in Appendix I, should be forwarded to the respective Jurisdictional Commissioner of Customs and C. Excise and GST.

7. As per the guidelines mentioned in the Hand Book on Recovery of Arrears of Revenue, AC/DC, CRRC will issue letters to the government agencies such as:-
 - a. Sub-Registrar, Municipal authorities to ascertain the title/ownership of the land/building where the unit is located, details of immovable properties held.
 - b. Physically ascertain if any plant and machinery, excisable goods are available.
 - c. Ascertain PAN from available records and write to Income Tax Department for copies of I.T. Returns, Banker's details.
 - d. Ascertain from available records Banker's details and write to the Bank.
 - e. RTO to provide details of vehicle/car owned, transaction in cars/vehicles etc and the person with whom transaction is effected
 - f. Registrar of Companies to intimate status of the defaulter company, assets and liabilities of the defaulter, details of Directors and their assets.
 - g. Post office for the changed address and whereabouts.
 - h. Police for the changed address and whereabouts.
 - i. Trade Association for whereabouts, present address and the activities.
 - j. Make discreet enquiries with trade rivals, market
 - k. Get clues from social media.
8. If after sending the certificate to CRRC, the amounts due are paid by the concerned parties/persons either in full or in part, then intimation about receipt of such payments shall be immediately sent by the Groups/Units to the CRRC and in any case not later than 3 days of the receipt of such payments.
9. After the receipt of certificate in Appendix-I from the concerned Groups along with copies of Order-In-Original and other documents mentioned in preceding paragraphs a file number shall be allocated by the CRRC to each such case.
10. The Central Revenue Recovery Cell headed by an Asstt./Dy. Commissioner of Customs, who will be the proper officer for the purpose of attachment of the defaulter's property and for realizing the amount mentioned in the Certificate. Upon receipt of the certificate from the Appraising Group/Section, the Tax Recovery Cell shall issue a letter to the defaulter bringing to his/her notice the provision of the Section 142 of the Customs Act, 1962 and the amount of arrears due, with direction to pay the said amount within 10 days of the receipt of the notice. In the meantime, the officers of CRRC shall make discreet inquiries about the moveable & immovable property of the defaulters and to report to AC/DC CRRC within a period of seven days about the particulars of the property.
11. While making the inquiries about the movable property, CRRC Officers shall also seek information about the business, bank accounts and information regarding assets from D.G.F.T's office (where application for grant of Import Export Code No. is filed). Inquiries should also be made from Banks, DGRI,

DGCI, Income Tax Department, State GST, Registrar of Companies, DGFT and other departments/agencies, regarding assets of the defaulters.

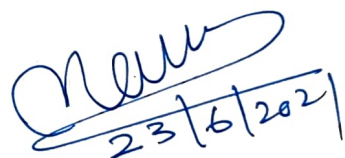
12. After expiry of 10 days' notice period, if Govt. dues are not paid by the defaulter, the Asstt./Dy. Commissioner, Central Revenue Recovery Cell shall issue a Notice of Demand to the defaulter as per enclosed Appendix-II. If said dues are not paid within 7 days of the Demand Notice the Asstt./Dy. Commissioner (CRRC) will proceed with the recovery of dues as stipulated in Customs (Attachment of Property of Defaulters for Recovery of Govt. dues) Rules 1995 as amended from time to time. For this purpose notice of demand, or of attachment of immovable property and notice of attachment of other assets etc. shall be issued in the relevant formats prescribed in the Hand Book of Recovery of Arrears of Customs Revenue published by the Directorate of Publicity and Public Relation Customs & C. Excise, New Delhi.
13. In cases the Certificate under Section 142(1) (c) (ii) of the Customs Act, 1962 is received from the other Commissionerates for the recovery of Govt. dues, the CRRC shall enter the said Certificate in a separate Register maintained for that purpose and there after AC/DC CRRC shall issue a Demand Notice to the defaulter in Appendix-II and further action to recover the Govt. Revenue shall be initiated by the said Asstt./Dy. Commissioner as prescribed under Customs (Attachment of property of Defaulters for Recovery of Govt. dues) Rules 1995 as amended from time to time.
14. If the amount mentioned in the certificate together 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 Commissioner may authorize the proper officer to proceed to realize the amount by the sale of defaulters property by public auction.
15. In cases, the arrears of revenue consisting of Customs duty, fine and penalty and or interest are not paid by the defaulters, the property of the defaulter, both moveable and immovable, shall be attached by following procedure prescribed in Chapter II and III of the Customs (Attachment of Property of Defaulters for Recovery of Govt. dues) Rules 1995. For this purpose, notice of demand, or of attachment of immovable property and notice of attachment of other assets etc. shall be issued in the relevant formats prescribed in the Hand Book of Recovery of Arrears of Customs Revenue published by the Directorate of Publicity and Public Relation Customs & C. Excise, New Delhi.
16. As per Rule 15 of Customs (Attachment of Property of Defaulters for recovery of Government Dues) Rules, 1995, which reads as under:-
"Sale of property - If the amount mentioned in the Certificate together with the cost of detention of the property is not paid within a period of thirty days from the date of attachment of the property, the Commissioner may authorise the Proper Officer to proceed to realise the amount by sale of the defaulter's property in public auction : Provided that the Commissioner shall be competent to fix the reserve price in respect of any property of the defaulter to be sold in

public auction and order that any bid shall be accepted only on the condition that it is not less than such reserve price.”,

Once property is attached, proposal for public action after authorization of Commissioner/Principal Commissioner should be put up for sale of such property. Commissioner/ Principal Commissioner, Import-I, Mumbai Customs Zone-I shall authorize an officer for conduction of public auction to sale such attached property.

17. The newly created CRRC Section will monitor Public announcements under Insolvency and Bankruptcy Code, 2016 on IBBI website. Further, CRRC Section will follow the claims under Insolvency and Bankruptcy Code, 2016 before Insolvency Professional/Liquidator (wherever required) and CRRC shall pursue the claims further.
18. CRRC Section will be responsible for putting All India Alerts for recovery Indian Customs EDI System (ICES), whenever necessary. Similarly, requests for removal of Alerts after due recovery need to be processed by CRRC.
19. This Standing Order shall come into force with immediate effect.

This is issued with the approval of Principal Chief Commissioner of Customs, Mumbai Customs, Zone-I.



(Manoj Kumar Kedia)
Commissioner of Customs (Import-I),
New Custom House, Mumbai Zone-I.

Copy to:-

1. The Principal Chief Commissioner of Customs, NCH, Mumbai Zone-I.
2. The Principal Commissioner of Customs, General, NCH, Mumbai Zone-I.
3. The Commissioner of Customs, Import-II, NCH, Mumbai Zone-I.
4. The Commissioner of Customs, Export, NCH, Mumbai Zone-I.
5. The Deputy Commissioner of Customs, Appraising Main, Import-I, NCH.
6. The Deputy Commissioner of Customs, SIIB(I), NCH, Mumbai Zone-I.
7. EDI Section, NCH for uploading on Mumbai Customs Zone-I website.
8. Notice Board.