



**OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT-I)
NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI-400-001**

F. No. S/26-Misc-24/2019-20

Dated: 14/11/2019

STANDING ORDER NO- 11/2019

Attention of all Officers/Staff of the Assessment Groups/Sections of Import-I, Import-II, Exports and Intelligence Units at NCH is invited to the necessity of maintenance of Register containing all the necessary details of SCNs, Order-in-Original, appeal and recovery proceedings thereof in respect of such cases after receipt of copy of O-in-O from the Adjudication Authority .

2. During review of pendency of recoverable arrears, it is noticed that basic record to monitor the recovery of “arrears of revenue” i.e. O-I-O /Confirmed Demand register is either not maintained by Appg Groups/Sections or not maintained and updated in the proper form & manner as required.

3. Details of all the OIOs passed by the adjudicating authorities are required to be entered in the O-I-O/Confirmed Demand register by respective Groups/Sections in the prescribed format. Further , status of these cases entered in this register are required to be regularly updated in view of subsequent developments such as appellate proceedings before CC(A)/CESTAT/High Court/Supreme Court and also details of recovery proceedings initiated in unrestrained cases .

4. While preparing the “Arrears of Revenue Report”, the duty, penalty, Redemption Fine etc (updated status) as mentioned in the said O-I-O register should be considered and reconciled. The aforesaid information is also important for Groups/sections so as to monitor the pendency of arrears and take effective steps for recovery of arrears as involved in such cases.

5. In view of the above, it is hereby directed that the O-I-O register should be properly maintained in the prescribed format as below and updated regularly. DC / AC in charge should ensure that details of all Orders-in-Original issued in the past period (belonging to Group/section) are also entered in the said O-I-O register. For checking correctness and accuracy of details entered in the said register, Group/section should cross check the details with case files in the section.

6. As regards, O-in-O issued by Common Adjudication Authorities in pursuance of guidelines issued by the Board vide Circular No. 18/2015- Customs dated 09.06.2015 as amended vide Circular No.- 30/2015 Customs dated 04.12.2015 and on receipt of such O-in-O in the respective groups/Sections from CAA, details of same also be entered in the O-in-O /Confirmed Demand Register; even if the orders are passed by the Adjudicating Authority located at other Custom Zones.

7. In order to monitor the cases where show cause notices have been issued, unconfirmed demand register needs to be maintained by all the sections in the following format:

Sr. No.	File No.	Name of the importer / exporter	IEC / PAN	SCN No.	Date of issue of SCN	Amount of duty involved	Issue involved
1	2	3	4	5	6	7	8

8. Format of Confirmed Demand register/O-I-O register is as under:

Sr. No	File No	Name of the importer / exporter	IEC / PAN	SCN No.	Date of issue of SCN	Amount of duty Demand
1	2	3	4	5	6	7

No. and Date of Adjudication Order	Duty Demand Confirmed	Detail of RF /Penalty impose	Amount recovered along with challan no.	Appeal filed , if any (details about OIA / CESTAT, HC / SC orders)	Date of certificate action u/s 142 of CA'62, if any (Please also enter details of Notice issued)	Remarks
8	9	10	11	12	13	14

9. The details of all cases where department has filed preferred an appeal before Supreme Court, High Court, CESTAT, Commissioner (Appeals) shall also be maintained in the following format:

Sr. No.	File No.	Name of the importer / exporter	IEC / PAN	Order No.	Date of order	Amount of Duty/RF/Penalty involved	Amount recovered along with Challan no.	Issue involved	Forum [Supreme Court, High Court, CESTAT, Commissioner (Appeals)]	Appeal No.	Remarks
1	2	3	4	5	6	7		8	9	10	11

10. DC/AC in charge should ensure that aforesaid registers are maintained and updated by the Group/section in all respects and the same should be put up to the ADC/JC in charge for scrutiny on 1st and 15th of every month. ADC/JC should ensure that the records are updated as stipulated. Initial action to reconcile and update past case details should be completed by 30th November, 2019.

11. In case of any difficulty, the specific issue may be brought to the notice of Additional / Joint Commissioner in charge of respective Group/section.

Sd/-

(MANOJ KUMAR KEDIA)
COMMISSIONER OF CUSTOMS (IMPORT-I),
NEW CUSTOM HOUSE, MUMBAI

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-I
2. The Commissioner of Customs, Mumbai Zone-I
3. All Additional / Joint Commissioner of Customs, Zone-I
4. All Deputy/Assistant Commissioner of Customs, Zone-I
5. All sections/Groups, Zone-I
6. AC/DC, EDI for uploading on NCH website immediately.