

**OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS,  
MUMBAI ZONE – I, NEW CUSTOM HOUSE,  
BALLARD ESTATE, MUMBAI - 400001**

F. No. S/V-31(08)/2017 CCO-I (Unit IV)

Date: 03.04.2018

**TRADE NOTICE NO. 02 / 2018-CCO-MZ-I**

**Subject:- Re-organisation of Export Commissionerates and Formation of Audit Commissionerate (Customs) in Mumbai Customs Zone-I.**

The Trade Notice No. 01/2018-CCO-MZ-I dated 31.03.2018 is modified as under:-

1. The appraising work of Group VII, hitherto handled by erstwhile Export-I & Export-II Commissionerates, shall be transferred to the respective import assessing groups, under the Import Commissionerates I & II.

2. Special Investigation and Intelligence Branch (Import) shall as hitherto continue to be under administrative and functional control of Commissioner (Import I). SIIB (Export), hitherto under administrative and functional control of Commissioner (Export I), shall now be under the jurisdiction of Commissioner (Export). SIIB (Import) and SIIB (Export) shall exercise jurisdiction in respect of import and export matters respectively, over the entire Mumbai Customs Zone – I.

3. CIU and SIIB (G) are merged into a single entity to be called CIU under the functional and administrative control of the Principal Commissioner of Customs (General). Standing Order No. 17/2016 dated 25.10.2016 refers.

4. The re-organised Commissionerates of this zone, with their charges shall be thus as under:-

Sr. No.	Commissionerate	Charges
1.	General	Admn. Estt. (including cadre control) of Group B, C and D cadres, Vigilance, CIU, Preventive Services including Unaccompanied Baggage, Disposal, Technical, Hindi Cell, Sports, Records, Telecom & Correspondence, Accounts, Container Cell, CAT Cell, Inquiry/Disciplinary Authority, CBS, Computerisation, Revenue Control, CFS-Mulund, CRCL, Land and Estate matters and matters related to Welfare Fund.
2.	Import-I	Appraising Groups IV, VA, VB, VI and Import assessment under Export promotion schemes pertaining to above groups, Contract Cell, Import Noting, Appraising (Main), SIIB (I), Docks and MCD.
3.	Import-II	Appraising Groups I, IA, IIA, IIB, III and Import assessment under Export promotion schemes pertaining to above groups, Appraising (Main), Appraising (General), SVB, Bonds, Postal Appraising Section, DEPB Monitoring Cell and Centralised Refund Section.

4.	Export	Export Assessment, Export Examination, Container Sealing, Drawback and Drawback Recovery Cell, Export related Refunds, SIIB (X), DEEC Monitoring Cell, EPCG Monitoring Cell, Licence Section and work related to Release Advice, Policy & Technical, Zonal EDI, Appraising (Mains), Modvat Cell and MCD.
5.	Customs Audit	<p>i) The Commissionerate will handle the Audit of assessment of imported goods or export goods or of an auditee under the Customs Act, 1962 and would include :</p> <p>(1) Thematic Audit (Desk Review),  (2) Transactional Audit including RMS-PCA sections,  (3) On Site Post Clearance Audit (OSPCA)</p>
6.	Appeals	Appeal cases of all Commissionerates in Mumbai Customs Zone – I.

Each of the Commissionerates viz. General, Import-I, Import-II and Export will have their separate Tax Recovery, Legal, Review, Tribunal Coordination Unit, Prosecution, Statistics, Audit (CERA), RTI, Adjudication, Sevottam and Administrative sections.

5. Any work not specifically assigned above shall be looked after by Principal Commissioner (General).

6. The above modifications come into force with immediate effect.

7. All members of the Trade are requested to note the aforesaid modifications and circulate the same amongst their members.

Sd/-03.04.2018  
**(RAJEEV TANDON)**  
Chief Commissioner of Customs,  
Mumbai, Zone-I