

F. No. 437/03/2019-Cus.-IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Customs)

Dated the 28th November, 2019

To,

All Pr. Chief Commissioner/Chief Commissioner of Customs/Customs (Preventive)
All Pr. Chief Commissioner/Chief Commissioner of Customs, Central Excise & Central Tax.
All Principal Commissioner/Commissioners of Custom/Customs (Preventive)
All Principal Commissioner/Commissioner of Customs, Central Excise & Central Tax

Subject: Appointment of Common Adjudicating Authority – regarding.

Sir/ Madam,

Attention is invited to Notification No. 60/2015-Customs (N.T.) dated 04.06.2015 as amended, vide which the Central Government had directed that the powers of the Central Board of Excise and Customs (Now Central Board of Indirect Taxes and Customs) under section 4 and section 5 of the Customs Act, 1962 be exercised also by the Principal Director General or Director General, Directorate General of Revenue Intelligence for appointing officers of the rank mentioned therein for the purposes of adjudication of cases investigated by that Directorate. Attention is also drawn to the Board's Circular No. 18/2015-Customs dated 09.06.2015 and Circular No. 30/2015-Customs dated the 4th December, 2015 which lay down guidelines for appointment of Additional Director General (Adjudication), DRI as Common Adjudicating Authority.

2. Reference has been received from the Directorate of Revenue Intelligence highlighting pendency with the Additional Director General (Adjudication) on account of increase in number of cases and/or complexity involved. Accordingly, DRI has proposed that Pr. DG or DG DRI may also be empowered to assign cases to the field Commissioner of Customs.

3. The matter has been examined in the Board. It is observed that vide notification No. No. 60/2015-Customs (N.T.) dated 04.06.2015, Principal Director General/ Director General of DRI has already been empowered to appoint officers of the rank of Commissioner of Customs or Additional Director General of the said Directorate for the purpose of adjudication of cases investigated by that Directorate. In view of the same, Circular No. 30/2015-Customs is partially modified so as to allow Pr. DG/DG DRI to appoint officers of the rank of Principal Commissioner/ Commissioner of Customs as adjudicating authorities in respect of specified cases. This would be in addition to the authority to appoint Additional Director General (Adjudication) as an adjudicating authority.

4. Cases falling within the jurisdiction of a Single Commissionerate, may be assigned to the executive Pr. Commissioner/ Commissioner having jurisdiction over that Commissionerate for the purposes of adjudication. However, cases falling within the jurisdiction of a multiple Commissionerates may be assigned to the Pr. Commissioner/ Commissioner where the highest demand of duty has been made in the Show Cause Notice.
5. Difficulty faced, if any, may be brought to the notice of the Board, urgently.

Yours faithfully,



(Zubair Riaz)
Director (Customs)