



आयुक्त, सीमा शुल्क का कार्यालय, कांडला
OFFICE OF THE COMMISSIONER OF CUSTOMS,
न्यु कस्टम हाउस, कांडला
NEW CUSTOM HOUSE, KANDLA-370 210
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F. No. S/20-19/Standing order/AG/2017-18

Dated:31.08.2017

STANDING ORDER No.01/2017

Subject: Chapter-II of CAG Report No. 1 of 2017 on "recovery of arrears (Customs)"

Attention of all the officers is invited to the letter bearing F. No. 307/08/2017-(PAC-CUS) dated 18.07.2017 issued by the Director (PAC-Customs), Ministry of Finance, Department of Revenue , new Delhi on the above subject (Copy enclosed for ready reference).

1. In continuation of the Standing order No. 02/2016 dated 26.09.2016 and in the light of Board instruction vide circular No. 55/2004 dated 19.08.2004 it is hereby directed to identify all the arrears of more than 1 crore pending before CESTAT where the department has a strong case and a reasonable chance of success. It was also desired that the particular of all such case should be sent to the Nodal officer who would regularly monitor cases to ensure that wherever needed, requisite applications are submitted before the competent authorities for out of turn hearing or early decision.

2. After the issue of order confirming demands under Section 28(1) of the Customs Act, 1962, and/ or issue of Order-in-Original the concerned Group shall wait for the appeal period to be over. After the expiry of appeal period, AC/ DC Group shall take steps including issuing letter asking a.] perusing to pay up the dues or else forward evidences to prove that appeal as been filed and prescribed pre-deposit has been paid in the Government account. If party pays up the dues the same shall be reported to the Recovery Section with all evidences of payment. The details are to be submitted to Recovery Section in prescribe format in Statement of Arrears of


Revenue for the month, by 5th of successive month. In case party submits details of appeal along with details of pre-deposit same may be forwarded to RRA Section after making necessary entries in the Group Arrears of Revenue register.

3. The RRA Section shall make necessary entries in the register and shall wait for the appeal period to be over. If details of appeal filed by the Importer/party and details of pre-deposit under Section 129 E of the Customs Act, 1962 is received same shall be entered in the register as prescribe vide CBEC Circular issued vide F.No. 993/17/ 2014-CSC dated 05.01.2015. The details of pre-deposit if received from Office of the Commissioner (Appeal) or Office of the Commissioner (AR) or CESTAT Registry or concerned Group, the RRA shall send the copy of the same to Recovery Section.

4. The Asstt./ Dy. Commissioner of Customs of RRA Section monitoring appeal/ stay cases regularly/ properly action is taking for early hearing/vacation of stay cases involving huge revenue arrears where stay granted by CESTAT long back are still pending.

5. In the light of the observations of C & AG in the Audit Report No. 1 of 2017 on "recovery of arrears (Customs)", it is desired by the CBEC Board that in the GST regime while issuing Order-In-Original and Detention Certificates it must be ensured that details regarding GSTIN/PAN/UIN are mentioned.

6. This Standing Order shall come into force with immediate effect.


(P. V. R. Reddy),
Principle Commissioner,
Custom House, Kandla

Copy To:

01. The Chief Commissioner of Customs, Gujarat Zone, Ahmedabad.
02. All Additional Commissioners of Customs, Kandla.
03. All Deputy/Assistant Commissioners of Customs, Kandla.
04. All Groups/ Sections, Customs House, Kandla.
- ✓ 05. Notice Board/ EOT