



PUBLIC NOTICE NO. /2024

SUB: Guidelines prescribed to streamline and expedite the Adjudication proceedings for expeditious dispute resolution in order to facilitate trade-reg.

Adjudication is a quasi-judicial function of the departmental officers of the Central Board of Indirect Taxes and Customs (CBIC). Timely adjudication of cases is essential for early dispute resolution and speedy delivery of justice. Delay in adjudication not just leads to locked-up revenue but causes uncertainty for the trade as well.

2. In order to bring systemic reforms in the process of adjudication, the reasons for the delay have been examined. To obviate any delay and to ensure timely adjudication of all Show Cause Notices (SCNs), the following guidelines are hereby prescribed.

- a. A list of Show Cause Notices (SCNs) pending for adjudication as of the last date of the month shall be issued by the **Adjudication Section (Import), ACC** through a Public Notice giving the names of the noticees, SCN No. with the date, so that the noticees are aware of the notices. To maintain the confidentiality, the charges and allegations shall not be disclosed through the public notice.
- b. The concerned Section/Group of the Commissionerate issuing the SCN shall provide all the Relied Upon Documents (RUDs) to the noticee. The SCN and RUDs shall be delivered to the noticee in terms of Section 153 of the Customs Act, 1962. As far as possible, the SCN and RUDs should also be sent through e-mail.
- c. The first Personal Hearing (PH) by the Adjudicating Authority shall be given in seriatim (serial-wise) in terms of the date of issuance of the SCNs. In other words, an SCN that has been issued earlier shall get priority in granting PH.
- d. Non-receipt of written submission cannot be a ground for non-grant

of personal hearing (PH) and non-attending a PH cannot be a ground for non-adjudication for an unduly long period. Wherever any noticee does not attend PH for more than two dates of personal hearing, a copy of the notice of personal hearing should be affixed on the Notice Board of the office and also uploaded on the official website as per Section 153 of the Customs Act, 1962. The notice of PH should also be sent through email and a record of the same should be kept in file.

- e. In case an Adjudicating Authority grants an early hearing or delayed hearing by not following the queue (as mentioned in point iii above), the reasons should be recorded in the file and should also be part of the adjudication order.
- f. The Adjudication Order should be passed within One (01) month of the conclusion of the personal hearing in terms of Para 14.10 of CBEC Master Circular No. 1053/02/2017-CX issued vide F. No. 96/1/2017-CX-I dated the 10th March 2017. In case it is not possible to follow the time limit, the reasons should be recorded in the Adjudication Order.
- g. The Adjudication Order should contain both, the date of signature and the date of issuance. The date of issuance should be the date of DIN.
- h. Each Adjudicating Authority shall allocate at least 02 days per week for Personal Hearing (PH) to ensure that Adjudication orders are passed within the time limit.
- i. Each Adjudicating Authority shall issue a monthly Public Notice informing the dates of PH at least 03 weeks in advance for all the cases to be taken up during the month.
- j. The subsequent PH should also follow the practice of fixing PH dates in seriatim to the extent possible.
- k. Review Section (Import), shall reconcile the data of orders received from the Commissioner (Appeal) or Tribunal and orders issued by them every month. The list of cases remanded back should also be informed to Adjudication Authorities on monthly basis. The Review Section shall also maintain a register where details of remanded cases shall be maintained and the data shall be reconciled from the Adjudication Section as well as the Commissioner (Appeal) office and CESTAT website.
- l. The PH of remanded cases should be done in seriatim with different series for such cases. In other words, each Adjudicating Authority

shall have 02 lists of pending adjudication cases- one for fresh adjudication cases and the other for remanded back cases. In both lists, PH has to be fixed in seriatim, independent of each other.

- m. Adjudication related to the live consignments has to be done on priority and there shall be a separate list for live cases. Efforts need to be made to adjudicate these live cases as early as possible.
- 3. All noticees should also ensure that their written submissions, in response to the SCNs issued to them, are duly and promptly submitted to the Adjudicating Authority. Further, as non-attendance of the noticees and/or their authorized representatives at the PH(s) also delays the adjudication process, the noticees are exhorted to attend the PH(s) offered to them by the Adjudication Authority in order to ensure expeditious adjudication proceedings.

Any difficulty noticed in the implementation of this Public Notice may be brought to the notice of the undersigned.

Further, any grievance can be brought to the notice of the Grievance Redressal Cell at the e-mail **adjudication.import@gmail.com**.

(G. SHIRIL SAROJ)

Commissioner of Customs (Import)
Air Cargo Complex, Mumbai, Zone-III

Copy to:

1. The Chief Commissioner of Customs, Zone-III, Mumbai
2. All the Pr. Commissioner/Commissioner of Customs, Zone-III, Mumbai
3. All Addl./Joint Commissioner of Customs, Import, Zone-III, Mumbai
4. All Deputy/Asst. Commissioner of Customs, Import, Zone-III, Mumbai
5. EDI section- for uploading on the website
6. All concerned officers, Import Commissionerate, ACC, Zone-III

7. Notice Board.