

12 MAR 2018

OFFICE OF THE COMMISSIONER OF CUSTOMS-II
AIRPORT SPECIAL CARGO, REVIEW CELL

AVAS CORPORATE POINT, MAKWANA LANE, BEHIND S.M. CHIN LEE ANDHERI
KURLA ROAD, ANDHERI (EAST) MUMBAI - 400 059

F. No. AirSCC/102-1/17-18 Review Cell

Date: 4.03.2018

PUBLIC NOTICE NO. 21 /2018

Subject: Procedure and manner of payment of mandatory pre-deposit of duty or penalty for filing appeal by importers/exporters and procedure & manner of refund of pre-deposit by the Commissionerates-reg

Kind attention of all importers, exporters, members of trade and industry Associations, Customs Brokers, Customs Brokers Association and all concerned is drawn to Circular No. 984/08/2014-CX dt. 16.9.2014 issued vide F. No. 390/Budget/1/2012-JC and Circular No. 993/17/2014-CX dt. 5.1.2015 issued vide F. No. 390/Budget/1/2012-JC by the Central Board of Excise & Customs, which have laid down the procedure and manner of making pre-deposits (as a percentage of the duty demanded where duty demanded is in dispute or where duty demanded and penalty levied are in dispute) and the procedure for refund of pre-deposit so made.

2. In terms of the Finance Act (No.2), 2014 enacted on 6.8.2014 Section 129(E) of the Customs Act, 1962 has been substituted with a new section to prescribe mandatory pre-deposit as a percentage of the duty or penalty in dispute. The amended provisions apply to appeals filed after 6th August, 2014.

3. The following procedure is prescribed for maintaining uniformity in the Commissionerate:

a. All pre-deposits in cases where appeals are to be filed before Hon'ble Commissioner (Appeals)/Hon'ble CESTAT should be accompanied by a copy of the impugned order, duty calculation sheet duly certified by the concerned field formation (In case duty is not given in the Order-in-Original or the Order-in-Appeal) and duly filled TR 6 Challan. The demand draft should be drawn in favour of 'Commissioner of Customs, Mumbai Zone III'.

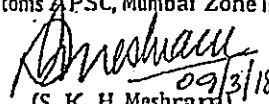
b. A.O./Supdt(P), Review Cell is designated as the proper officer to certify TR6 Challans for payment of mandatory pre-deposit for filing appeals before the Hon'ble Commissioner (Appeals)/Hon'ble CESTAT. A separate register will be maintained in Review Cell, showing the details of the amount of pre-deposits paid by the Appellants in a particular month in the following format.

Sr. No.	Name of the party	Order No. & Date	Adj. Authority/Tribunal Court	Amount in dispute (mention separate duty, penalty)	Amount paid	TR6 Challan No. and date	Group/ Section/ Field Formation	Appellate Authority

c. After payment, a copy of the TR 6 challan with the acknowledgement number should be submitted to A.O./Supdt(P) Review Cell.

4. Difficulties, if any, faced in the implementation of this Public Notice may be brought to the notice of the undersigned.

5. This issues with the approval of the Commissioner of Customs APSC, Mumbai Zone III.


(S. K. H. Meshram)
Addl. Commissioner of Customs,
(APSC), Mumbai III

Copy to:

1. Chief Commissioner of Customs, Mumbai-III
2. Commissioner of Customs, APSC, Mumbai-III
3. ACs/DCs of APSC Commissionerate
4. CHS, APSC Commissionerate for display on notice board and uploading on website.
5. ACAO/Cash Section
6. BCHAA
7. Office Copy