

20220576NN000066356F DIN:



भारत सरकार

## GOVERNMENT OF INDIA

सीमा शुल्क प्रधान आयुक्त का कार्यालय [पोर्ट]

## OFFICE OF THE PR. COMMISSIONER OF CUSTOMS [PORT]

15/1, स्ट्रैंडरोड, कस्टम हाउस: कोलकाता - 700001

15/1, STRAND ROAD, CUSTOM HOUSE: KOLKATA – 700001

Phone: 033 2243 6493, FAX: 033 2243 5998, E-mail ID: prcommr-port-cuskol@gov.in

**Standing Order No. 02/2022****Subject: Procedure to be followed by Investigation Units and Adjudication Units at Port Commissionerate of Kolkata Customs-regarding.**

In order to bring about uniformity in practices/procedures followed by Investigating Units (Port) and for effective monitoring of Investigation, the following Procedure is prescribed for strict implementation by all concerned:

1. When the Customs officers have a reason to believe that the goods in question are liable to confiscation under the Customs Act, 1962, seizure should be done immediately.
2. Apart from it no cargo shall be detained at Port, CFS, warehouses etc. without any written communication/alert issued by SIB (Port). If the docks officer is still of the opinion that OOC (out of charge)/ LEO (let export order) cannot be granted, even if there is no alert/ written communication from SIB, he shall immediately put up intimation in writing to the AC/DC in-charge on the same day/next working day.
3. Once the Importer/Exporter/Authorized Representative approaches for examination, examination of detained cargo has to be initiated within 2 working days.
4. After providing sufficient opportunity (**preferably 7 working days from the date of communication**), if the Importer/Exporter/Authorized Representative fail to turn up for examination in respect of suspected cargo and no communication is received from them about their participation in the examination proceedings, the investigating unit will proceed with the examination of cargo in the presence of Independent Witnesses/Custodian/Liner.
5. In case where the representative samples are required to be drawn, the samples have to be drawn on the same day of examination and the same have to be forwarded to the proper/designated agency for testing without any delay.
6. Detained cargo shall not be permitted either for de-stuffing in Warehouse or for storage under Section 49 of the Customs Act, 1962 without examination of the goods

I/602971/2022

and NOC by the Investigating Unit.

7. The ADC/JC, SIB (Port) shall conduct fortnightly review of the status of all the consignments detained on the basis of SIB alert. In other cases, review shall be done by ADC/JC Docks.
8. In case the goods are seized under Section 110 of the Customs Act, 1962, where the goods are not prohibited/restricted, and if a request is received from the importer/exporter for provisional release, letter shall be issued by the Seizing Unit immediately to the concerned Adjudicating Authority for considering the request for provisional release as per the extant guidelines and instructions. The seizing unit will clearly mention estimated valuation, duty liability with extra duty liability, and sections likely to be invoked as per preliminary findings of investigation. The Seizing Unit shall also inform the importer/exporter and Custom Broker in writing about the recommendation of the Seizing Unit for provisional release and advise them to approach the Adjudicating Authority.
9. Now with the introduction of Section 28BB of the Customs Act, 1962 with effect from 28.03.2021, any investigation or inquiry initiated, culminating in the issuance of a notice under sub-section (1) or sub-section (4) of section 28 has to be completed by issuing such notice, within a period of two years from the date of initiation .
10. Upon completion of investigation, the draft SCN along with the relevant documents shall be sent to the concerned Adjudicating Authority for the adjudication.
11. The ADC/JC in charge of Adjudicating Cell, on a fortnightly basis shall coordinate with the Adjudicating Units (Sections and Groups) to reconcile the SCNs forwarded by SIB (Port) and also reconcile the status of the details of Adjudication.
12. SIB (Port) shall update the stage wise status of the cases on regular basis in DIGIT.

  
18/5/2022

(Rajesh Jindal)

Pr. Commissioner of Customs (Port)  
Custom House, Kolkata

Dated: 18-05-2022

To:

All concerned.

1. The Chief Commissioner of Customs, Custom House, Kolkata.
2. The Pr. Commissioner of Customs (A&A), Custom House, Kolkata.
3. The Pr. Commissioner of Customs (Preventive), Custom House, Kolkata
4. All the Additional/Joint Commissioners of Customs, Custom House, Kolkata.
5. All the Deputy/Assistant Commissioners of Customs, Custom House, Kolkata

I/602971/2022

6. All the CFSs/Docks
7. All the Custodians of CFSs under Port Commissionerate.
8. The DC/AC, EDI for uploading on departmental website immediately.
9. Notice Board.
10. Guard File