

	<p>सीमा शुल्क (निवारक) के आयुक्त का कार्यालय, सीमा शुल्क भवन, जामनगर - राजकोट हाइवे, विक्टोरिया ब्रिज के पास, जामनगर (गुजरात) - 361 001</p> <p>Office of the Commissioner of Customs (Preventive), 'SEEMA SHULK BHAVAN', Jamnagar - Rajkot Highway, Near Victoria Bridge, Jamnagar (Gujarat) - 361 001</p> <p>Email: commr-custjmr@nic.in; adj-custjmr@nic.in</p>
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26-07-2022

STANDING ORDER No.: 03/CCP/JMR/2022

Subject: Delay in submission of Draft of Show Cause Notices for approval/ issuance.

Lately, it has been brought to the notice of the undersigned that the draft of the Show Cause Notices to be issued are sometimes being submitted to the O&A Section, Customs (Preventive), Hqrs., Jamnagar, at the last moment, which leaves little time with O&A Section for proper scrutiny. Further, it has also been observed that sometimes the Show Cause Notices are being submitted in a very casual manner without analyzing them from the point view of sustainability and also on legal footing. Moreover, many a times, the applicable Annexures, checklist, duty calculation chart etc. to be submitted along with the draft of Show Cause Notice, are not authenticated by the concerned officers.

2. Further, as per the provisions of the Pre-Notice Consultation Regulations, 2018, notified by the Board vide Notification No. 29/2018-Customs (NT) dated 02.04.2018, the procedure for pre-notice consultation shall be initiated as far as possible at least two months before the expiry of the time limit mentioned in sub-section (3) of Section 28 of the Customs Act, 1962. Therefore, late submission of the draft of the Show Cause Notice, hinders the said specified statutory process due to shortage of time.

3. The need for timely submission of draft of the Show Cause Notice cannot be over-emphasized. It is evidently the responsibility of the concerned officer i.e. the head of the Division/ Custom House/ Investigation wing to submit the draft of the Show Cause Notice for approval/ issuance timely only after completion of the investigation and after satisfying its correctness/ legal footing.

4. It is directed that the draft of the Show Cause Notices should be submitted to this office well in advance for approval i.e. at least two months before the last date of issuance. While submitting the draft of the Show Cause Notice, it should be invariably ensured that the same is accompanied with the copies of related/ relied upon documents, supporting judgments/ circulars/ instructions, checklist (duly signed by the concerned officer), along with the brief note on the issue involved and comments of the DC/ AC, if any. The last date of issuance/ delivery of the Show Cause Notice should also be invariably mentioned in the Checklist as well as in the forwarding letter.

5. The above directions shall be followed strictly by all the Deputy/ Assistant

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Commissioners. Any deviations will be viewed seriously.

Signed by Ram Niwas
Date: 26-07-2022 15:10:16

(Dr. Ram Niwas)
Principal Commissioner

Copy to:

The Deputy/ Assistant Commissioners,
All Divisions/ Custom Houses/ Preventive,
Customs (Preventive),
Jamnagar.