



23-11-2022

**STANDING ORDER NO. 6/CCP/JMR/2022**

Subject: Penalty under Section 114A of the Customs Act, 1962.

Attention of all the adjudicating authorities under the jurisdiction of Customs (Prev.) Commissionerate, Jamnagar is invited to the provisions of Section 114A of the Customs Act, 1962 which read as under:

*“Section 114A – Penalty for short-levy or non-levy of duty in certain cases.*

*Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of Section 28 shall also be liable to pay a penalty equal to the duty or interest so determined.”*

2. In this connection, reference is invited to CBEC Circular No. 61/2002-Customs dated 20.09.2002 clarifying that penalty under section 114A of the Customs Act, 1962 should be equivalent to duty and interest.

3. Accordingly, all the adjudicating authorities under the jurisdiction of Customs (Prev.) Commissionerate, Jamnagar are advised that the above-said clarification of the Board may be kept in mind while imposing the penalty under section 114A of the Customs Act, 1962.

**(RAM NIWAS)**  
PRINCIPAL COMMISSIONER

I/858647/2022

To,  
All the Adjudicating Authorities,  
Customs (Prev.) Commissionerate,  
Jamnagar.

Copy Submitted to The Chief Commissioner, Customs, Ahmedabad.