
PUBLIC NOTICE NO. 26/2016

Subject: Procedure and manner of payment of mandatory pre-deposit of duty or penalty for filing appeal by importers 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, Customs Officers and others is drawn to Circular No 984/08/2014-CX dt 16.09.2014 issued vide F. No. 390/Budget/1/2012-JC and Circular No. 993/17/2014-CX dt 05.01.2015 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. The Review Cell has been created in the Import Commissionerate of Air Cargo Complex, Mumbai to monitor/co-ordinate/process the correspondence relating to the Appeals filed before the Commissioner of Customs (Appeals) and CESTAT by the appellants, whether by importers/exporters or by the Department. All the orders arising out of the Appeals filed before the Commissioner of Customs (Appeals) and CESTAT pertaining to Import Commissionerate, Air Cargo Complex, Mumbai are examined in the Review Cell for acceptance or otherwise.

3. It shall be ensured that all the orders received from Commissioner of Customs (Appeals) and CESTAT will be received by the TAlSTA in the Review Cell, who will put up the order to the Appraising Officer (Review)/Superintendent (Review) for acceptance or otherwise.

4. The Review Cell will monitor the pendency of all the Orders including Stay Orders. The Tax Assistant will compile monthly Group-wise and Commissionerate-wise extract of consolidated register and put to the Deputy/Assistant Commissioner for the purpose of effective monitoring of pendency on monthly basis. The Review Cell shall maintain the following data for orders received in the following format, separately for Commissioner of Customs (Appeals) and CESTAT.

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Name of the Appellant/Party</th>
<th>Appeal No.</th>
<th>OIO No. &amp; Date</th>
<th>Order No. &amp; Date</th>
<th>Order in favour/against revenue</th>
<th>Accepted/otherwise</th>
<th>Concerned Grp/Section</th>
<th>Amount involved/to be recovered</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
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5. Further, in terms of the Finance Act (No.2), 2014 enacted on 06.08.14 Section 129(E) of the Customs Act, 1962 has been substituted with 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.

6. The AO/Supdt posted in Review Cell is designated as the proper officer to certify TR-6 challans for payment of mandatory pre-deposit for filing appeals before the Commissioner of Customs (Appeals) and CESTAT. A separate register will also be maintained showing the details of the amount of pre-deposits paid by the Appellant in a particular month in the following format.

<table>
<thead>
<tr>
<th>Sr. No</th>
<th>Name of the importer</th>
<th>OIO No &amp; Date</th>
<th>Amount in dispute (mention separate penalty)</th>
<th>Amount paid</th>
<th>TR6 Challan No.</th>
<th>Group</th>
<th>Appellate Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
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7. Difficulties, if any, faced in the implementation of this Public Notice may be brought to the notice of the undersigned.

This issues with the approval of the Principal Commissioner of Customs (Import), ACC.

(Dr S. S. Dhavale)
Addl. Commissioner of Customs (Import)
Air Cargo Complex, Mumbai

Copy to:-
1) Chief Commissioner of Customs, Mumbai – III
2) Commissioner of Customs (Import), (Export), (General), ACC
3) All Addl/Jt Commissioners of Customs (Import), ACC
4) The OSD (Customs IV), CBEC, New Delhi.
5) All DC/AC's, ACC (Import).
6) EDI Section for uploading on ACC website.
7) BCHAA
8) Office copy