



भारत सरकार

GOVERNMENT OF INDIA

वित्त मंत्रालय, राजस्व विभाग

MINISTRY OF FINANCE, DEPARTMENT OF REVENUE

आयुक्त सीमा शुल्क का कार्यालय - लेखा परीक्षा आयुक्तालय

OFFICE OF THE COMMISSIONER OF CUSTOMS - AUDIT

सीमा शुल्क भवन, नं. 60, राजाजी सालै, चेन्नै-600 001.

60, RAJAJI SALAI, CUSTOM HOUSE, CHENNAI - 600 001.



F. No:S.Misc.07/2020-RTI-Audit

Dated: 09.09.2020

To

Shri. P. Kulasekaran,
New No. 46, Old No. 26,
Ramamurthy Colony Main Road,
Peravalur, TVK Nagar,
Chennai - 600082.

Sir,

Sub: RTI application files by Sh. P.KULASEKARAN, Chennai seeking information under Sec.6 of RTI Act, 2005 - Reg.

Please refer to the copy of offline RTI application dated 21.08.2020 from Sh. P.KULASEKARAN, Chennai seeking information under RTI Act,2005. In this regard the information sought by is produced below:-

Sl.No.-1 The details /contents of the circular/ instructions issued vide F.No.390/Misc.163/2010-JC dated 17.12.2015 are available on CBIC website <https://www.cbic.gov.in/>, further. Amendments, if any, is updated and maintained on said website which is very well available in public domain.

Sl.No.-2 The Board has clarified the same under Board's instructions issued vide F.No.390/Misc.163/2010-JC dated 17.08.2011. it is also available in website mentioned in point No. 1. The relevant extract is provided below.

"1.2.For ascertaining whether a matter would be covered within or without the aforementioned limits, the determinative element would be duty/tax under dispute. To illustrate it further in a case involving duty of Rs. 5 lakhs or below with equal penalty and interest, as the case may be, no appeal shall be filed in the Tribunal. Similarly, no appeal shall be filed in the High Courts if the duty involved does not exceed Rs.10 lakhs with or without penalty and interest. Further, the Commissionerates shall not send proposal to the Board for filing Civil Appeal or Special Leave Petition in the Supreme Court in a case involving duty up to Rs.25 lakhs, whether with penalty and interest or otherwise. However, where the imposition of penalty is the subject matter of dispute and the said penalty exceeds the limit prescribed, then the matter could be litigated further. Similarly, where the subject matter of dispute is the demand of interest and the amount of interest exceeds the prescribed limit, then the matter may require further litigation."

Sl.No.3. There are no such cases noticed where department have filed any cases in violation of said Board's instruction and Sec 131BA of Customs Act,1962.

Sl.No.4:- There are no such cases with this Commissionerate where appeals are not filed in CESTAT/High Court/ Supreme Court as per the Board's instructions and accepted on the basis of monetary limit.

Sl.No:5- No such violation of the instructions by Board's Circular and sec 131BA of the Customs Act,1962 is noticed.

Yours faithfully,



(रंजीत सांता कुमार/RANJIT SANTHA KUMAR)

सहायक आयुक्त सीमाशुल्क / Assistant Commissioner of Customs
सी पी आई ओ, लेखा परीक्षा आयुक्तालय / CPIO, Audit Commissionerate

Copy to :-

1. Dy/Assistant Commissioner of Customs, CPIO-CCO, Custom House, Chennai
2. Dy/Assistant Commissioner of Customs, EDI, Custom House, Chennai
(For updation in website)