

**OFFICE OF THE COMMISSIONER OF CUSTOMS; POST BOX
NO 5400; CENTRAL REVENUE BUILDING; QUEENS ROAD;
BANGALORE- 560 001**

C.No VIII/48/196/2007 Cus Tech

Dated: 25.07.2007

Public Notice No. 52/2007

Sub:- Effective handling of Customs Appeals – regarding.

It is brought to the notice of Customs House Agents, Importers, Exporters and the trade that the Central Board of Excise & Customs (CBEC) vide F.No 275/42/2004-CX.8A dated 05.09.2005 has informed that it has accepted two of the recommendation of the Expert Group, constituted to carry out an in-depth study departmental procedure, which are as under;

- "1. The appellant must serve a copy of the appeal on the respondent adjudicating authority, so that, he can take appropriate timely action, for defending the case including engagement of an advocate, in important cases, involving substantial question of law and / or high revenue stake.*
- 2. The Office of the Commissioners (Appeals) must send a copy of the hearing intimation memo, to the respondent adjudicating authority, simultaneously with the appellant."*

It has been further stated in the Board's letter that;

- "7. Board has decided that a copy of the appeal must be served on the respondent adjudicating authority, so that, he can take appropriate timely action, for defending the case including*

engagement of an advocate, in important cases, involving substantial question of law and / or high revenue stake

8. *You may issue trade notice for the purpose, asking all the assesseees to serve a copy of the appeal, to the respondent adjudicating authority and to submit a proof of service before the Commissioner (Appeals) before the appeal heard."*

2. The Customs House Agents, Importers, Exporters and all other concerned are hence requested to serve a copy of the appeal filed, whenever they challenge the Order passed by the Additional Commissioner / Joint Commissioner / Deputy Commissioner/ Assistant Commissioner before the Commissioner (appeals), to the respondent adjudicating authority and to submit a proof of service before the Commissioner (Appeals), with immediate effect.

Sd/-

**(A.K.KAUSHAL)
COMMISSIONER.**

To

All as per the Customs Mailing List 'B'.

(Issued from file C.No.VIII/48/09/2007 Cus Tech.)

The above P.N is available on Customs Commissionerate Website

<http://www.kar.nic.in/blrcustoms>