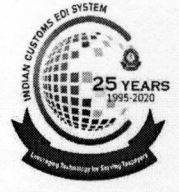




ಭಾರತಸರ್ಕಾರ, ಹಣಕಾಸು ವಿಭಾಗ, ಕಂದಾಯ ಇಲಾಖೆ
भारत सरकार, वित्त मंत्रालय, राजस्व विभाग
GOVERNMENT OF INDIA, MINISTRY OF FINANCE, DEPARTMENT OF
REVENUE,

ಆಯುಕ್ತರ ಕಛೇರಿ, ನಗರ ಸೀಮಾ ಸಂಕ, ಅಂಚೆ ಸಂ 5400, ಕೇಂದ್ರೀಯ ರಾಜಸ್ವ ಭವನ, ಕ್ವೀನ್ಸ್ ರಸ್ತೆ, ಬೆಂಗಳೂರು
सीमा शुल्क आयुक्त का कार्यालय, सीमा शुल्क आयुक्तालय, पी.बी.सं 5400, बेंगलूर
OFFICE OF THE COMMISSIONER OF CUSTOMS, CITY CUSTOMS
COMMISSIONERATE, BANGALORE
P.B. NO. 5400, C.R. BUILDING, QUEEN'S ROAD, BANGALORE – 560 001
Email: commr-citycusblr@gov.in Fax: 080-2866 4753



Date: 13.5.2021

STANDING ORDER

No: 07/2021

Sub: Customs IGCRD Rules, 2017-Standard procedure for issuance of SCN/DSCN-Enforcement of BG & Bond for Export Promotion Cells (EPCs)- -reg.

** **

During review of the Order-in-Originals issued by Export Promotion Cells regarding violation of Customs IGCRD Rules, 2017 (by non-EOU units availing concessional duty rates through intimations to EPCs), It was proposed that a standard procedure for the recovery and adjudication proceedings regarding the said violations needs to be devised for all Export Promotion Cells. In this backdrop, the following Standing Order is hereby issued for strict compliance by all Officers working in Export Promotion Cell of this Commissionerate.

2. Upon contravention of provision of Customs IGCRD Rules, 2017, by any importer (Non-EOU units), the connected Bond and Band Guarantee (BG) may be invoked / enforced for recovery of duty and interest under Rule 8 of Customs IGCRD Rules, 2017 within 30 days of detection of the said violation. A clear communication may be issued to importer stating the reasons for Bond/BG enforcement.

3. Draft SCN may be put up to competent authority under Section 122 of the Customs Act, 1962, proposing for confiscation of the goods (Section 111 Customs act, 1962 read with Section 124, customs act) and penalty under Section 112, Customs act, 1962 within 15 days of the issuance of communication mentioned in (i) above.

4. It is also informed that the Bond/BG enforcement should be based on sound reasons recorded in writing and the decision should be taken by Assistant Commissioner/Deputy Commissioner, EPC only after proper evaluation of submissions, if made, by the importer. All the Officers working in Export Promotion Cell of Bengaluru City Customs Commissionerate are hereby directed to strictly adhere to this Standing Order.

Digitally signed
by BASWARAJ

Commissioner of Customs

NALEGAVE

Date: 2021.05.17

To

All the officers of EPC Central/East/South/Chitradurga/ Mysore of Bengaluru City Customs
Commissionerate for information & strict compliance.

13:19:53 +05'30'