



ಭಾರತಸರ್ಕಾರ, ಹಣಕಾಸುವಿಭಾಗ, ಕಂದಾಯಇಲಾಖೆ  
ಭಾರತಸರ್ಕಾರ,ವಿತ್ತಮंत्रಾಲಯ,ರಾಜಸ್ವವಿಭಾಗ  
Government of India, Ministry of Finance, Department of Revenue,  
ಆಯುಕ್ತರಕಛೇರಿ, ನಗರಸೀಮಾಸುಂಕ,  
ಅಂಚೆಸಂ.5400, ಕೇಂದ್ರೀಯರಾಜಸ್ವಭವನ, ಕ್ಷೀನ್ಸರಸ್ವೆ. ಬೆಂಗಳೂರು  
ಸೀಮಾಶುಲ್ಕಆಯುಕ್ತಕಾರ್ಯಾಲಯ, ಬೆಂಗಳೂರು ಸಿಟಿ ಸೀಮಾಶುಲ್ಕಆಯುಕ್ತಾಲಯ,  
ಪಿ.ಬಿ.ಸಂ 5400,ಬೆಂಗಳೂರು  
Office of the Commissioner of Customs, City Customs  
Commissionerate,  
P.B. No. 5400, C.R. Building, Queen's Road, Bengaluru – 560 001

**STANDING ORDER NO: 08/2021 dated 26.05.2021**

**Subject: Observations of Hon'ble CAT (PB), New Delhi regarding responsibility of officers while discharging official duty - Reg.**

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Kind attention is invited to letter F.No.V.757/05/1999 dated 31-03-2021 of Additional Director General (Vig), DGoV, New Delhi, forwarding of observations of Hon'ble CAT (PB), New Delhi, regarding responsibility of officers while discharging official duty in a case of over-valued export of glass beads under DEPB Scheme, wherein disciplinary proceedings were initiated against officers who were found to have acted negligently without following due process.

2. Wherein, the Hon'ble CAT (PB), New Delhi, while disposing of matter, in respect of the concerned AC/DC (Export), has observed as under:

*"The very purpose of having a hierarchy of officers for taking a decision on whatever matter, is to ensure that no lapse occurs at any stage. It is true that the detailed verification would be done at the lower level. However, the one, who ultimately approves it, cannot be expected to blindly sign whatever is placed before him. It is particularly so, when huge financial implications were involved. The applicant was required to make a physical verification to satisfy him, though not in the same manner as in the case of Inspector and Superintendent. If his function was just to put a seal of approval on whatever was done by the Inspector and Superintendent the very exercise becomes redundant."*

3. In this regard, all the officers are hereby directed to implement the observation scrupulously.

4. Any difficulties faced by the officers may be brought to the notice of the Joint Commissioner of Customs, City Customs, Bengaluru.

(BASWARAJ NALEGAVE)  
COMMISSIONER

Copy submitted to: -

The Chief Commissioner of Customs, Bengaluru Zone.

Copy to:

1. The Joint Commissioner of Customs, ICD Whitefield, Bengaluru for strict compliance please.

2. The Deputy/Assistant Commissioners and officers of all sections.
3. Customs Website.