



भारत सरकार GOVERNMENT OF INDIA  
राजस्व विभाग DEPARTMENT OF REVENUE  
केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

सीमा शुल्क आयुक्त का कार्यालय  
OFFICE OF THE COMMISSIONER OF CUSTOMS  
सीमा शुल्क गृह, विलिंग्टन आईलैंड, कोच्चिन  
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**IAD CIRCULAR No. 1/2019**

**Sub: Short payment of IGST while payment of ADD through manual  
challan -Reg.**

Kind attention is invited to Alert Circular No. 16/2018 dated 26.12.2018 (copy enclosed) by the Commissioner of Customs(Audit) Mumbai Zone 1.

2. As per aforesaid Circular, it is stated that some importers have paid Anti Dumping Duty (ADD) by Manual Challans. While paying ADD manually, IGST on ADD amount is not being paid. Thus, while making manual payment of ADD, the importers are evading the IGST leviable on the ADD portion.
3. Therefore, this issue is being brought to the notice of all offices to identify and detect such cases to safeguard revenue. If any such payment is made through Challans, the same may be verified and necessary steps to recover the short levy if any, may be initiated.
4. Further, the details of such payments may please be intimated to the Audit Section at the earliest.

(E.V SIVARAMAN)  
(ASST.COMMISSIONER)

F.No. S32/101/2019.IAD.Cus.  
Dated: 23.01.2019

Copy to:

1. Appraising (import), Supdt. of Customs (EDI), Airport/ACC/All CFSs/PAD/All sections.

*Chief Commr*