



Sevottam Compliant



भारत सरकार GOVERNMENT OF INDIA

वित्त मंत्रालय MINISTRY OF FINANCE

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, विल्लिंग्टन आईलैंड, कोच्चिन

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मि.सं.सतर्कता/विविध/04/2017-सी.

F.No.Vig./Misc./04/2017-Cus.

दिनांक 22 नवंबर 2019.

dated November 2019.

सतर्कता स्थायी आदेश सं. VIGILANCE STANDING ORDER No. 7 /2019

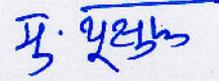
**Subject: Monitoring of cases pending investigation for more than a year after issuance of AE-2/DRI-2,etc.-reg.**

Please find enclosed a copy of the letter F. No. V.551/10/2016/10278 dated 03.10.2019 from the Additional Director General (Vig.), Directorate General of Vigilance, Indirect taxes and Customs, New Delhi and instructions of the Pr. Chief Commissioner dated 25.10.2019 thereunder.

2. The Directorate General of Vigilance has emphasised the need to complete pending investigations in duty evasion cases in a timely manner, as undue delay in this regard may lead to a time-bar for issue of duty demand and consequent loss to the Government exchequer or the issue of a poorly drafted Show Cause Notice at the last moment. The absence of adequate justification for such delay may indicate a malafide on the part of the investigating officers as well as a supervisory failure on the part of senior officers.

3. It is hereby directed that Supervisory officers shall closely monitor all pending investigations of duty evasion cases to ensure that they are completed on time.

4. Hindi version follows.



(मोहम्मद यूसफ़ MOHD. YOUSAF)  
सीमा शुल्क आयुक्त  
COMMISSIONER OF CUSTOMS

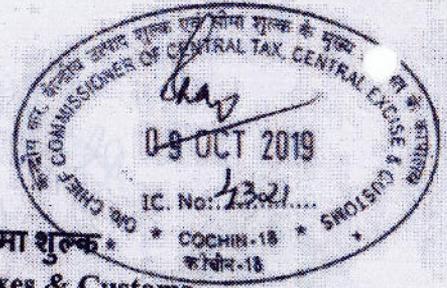
To

All JCs/DCs/ACs/ All Sections.

Copy to:

1. Commissioner's File
2. Notice Board
3. Supdt. of Customs (EDI) - for publishing in website of Cochin Customs
4. OL Section - for bilingual version

415/5W/PCC (292)  
14.10.2019.

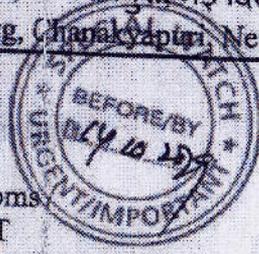


सतर्कता महानिदेशालय, अप्रत्यक्ष कर व सीमा शुल्क  
Directorate General of Vigilance, Indirect Taxes & Customs  
सम्राट होटल, कौटिल्य मार्ग, चाणक्यपुरी, नई दिल्ली - 110021  
Samrat Hotel, Kautilya Marg, Chanakypuri, New Delhi-110021

F. No. V.551/10/2016 / 10778

Dated: 09.2019  
03-10-19

To  
All Pr. Chief Commissioner of Customs  
All Pr. Chief Commissioner of CGST  
The Chief Commissioners of Customs (Preventive).



*pl discuss*  
*Supd of C&E*  
*Adc/AC*

The Pr. Director General/Director General,  
DGRI/DGGSTI,  
New Delhi.

Subject: Monitoring of cases pending investigation for more than a year after issuance of AE-2/DRI-2 etc-reg.

Madam/Sir,

While examining a complaint of corruption in this Directorate against officers who had investigated a duty evasion case, it was observed that the investigation was laying dormant/unattended in the Commissionerate for a long time which led to undue delay in completion of the investigation. Absence of adequate justification for such delay may indicate a malafide on the part of the investigating officers as well as a supervisory failure on part of senior officers. Undue delay in investigation may also lead to time-bar for issuing duty demand and consequently loss to Government exchequer or issuance of a poorly drafted SCN at the last movement which may fail the legal scrutiny. Such delays may be attributed to lack of monitoring by senior officers.

It is therefore requested to issue necessary instructions to the field formations under your charge for close monitoring of pending investigation.

This issues with approval of DG (Vig.).

Yours Faithfully,

Mihir Kumar  
(Mihir Kumar) 30/9/19  
Additional Director General (Vig.).

*(Formal fold 08/11/2019)*  
*write to*  
*Pr (CG) saying - a) Take note of*  
*b) no investigations are*  
*pending from Vig. angle at this office*



E-MAIL/SPEED POST

भारत सरकार GOVERNMENT OF INDIA  
वित्त मंत्रालय MINISTRY OF FINANCE  
राजस्व विभाग DEPARTMENT OF REVENUE  
केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड  
मुख्य आयुक्त का कार्यालय  
OFFICE OF THE CHIEF COMMISSIONER  
केन्द्रीय कर, केन्द्रीय उत्पाद शुल्क और सीमा शुल्क  
CENTRAL TAX, CENTRAL EXCISE AND CUSTOMS  
तिरुवनंतपुरम क्षेत्र, THIRUVANANTHAPURAM ZONE  
केन्द्रीय राजस्व भवन, CENTRAL REVENUE BUILDING  
आई. एस. प्रेस रोड, कोच्चि, I.S. PRESS ROAD, KOCHI-682 018

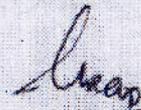
E-mail: cccochin@nic.in Fax: 0484-2397614 Phone: 0484-2394100/0404  
C.No.IV/16/159/2019/CC (TZ) IVC Date: 25.10.2019

**Sub: Monitoring of cases pending investigation for more than a year after issuance of AE-2/DRI-2, etc.-reg.**

Please find enclosed letter F.No.V.551/10/2016 dated 03.10.2019 received from Directorate General of Vigilance, Indirect Taxes & Customs, New Delhi.

2. Director General (Vigilance), Indirect Tax and Customs, has emphasised the need for completion of pending investigation of duty evasion cases in a timely manner, as undue delay may lead to time-bar for issuing duty demand and consequently loss to the Government exchequer. Absence of adequate justification for such delay may indicate a malafide on the part of the investigating officers as well as a supervisory failure on part of senior officers.
3. In view of the above, necessary instructions may be issued to the concerned officers for close monitoring of pending investigations.

Encl.: As above.

  
25.10.2019  
(Pullela Nageswara Rao)  
Principal Chief Commissioner

To

1. The Principal Commissioner, Central Tax and Central Excise, Kochi.
2. The Principal Commissioner, Central Tax and Central Excise, Thiruvananthapuram.
3. The Commissioner, Central Tax and Central Excise, Kozhikode.
4. The Commissioner, Custom House, Cochin.
5. The Commissioner, Custom Preventive, Kochi.