



आयुक्त सीमा शुल्क का कार्यालय  
OFFICE OF THE COMMISSIONER OF CUSTOMS  
सीमाशुल्क भवन, मर्मगोआ, गोवा  
CUSTOMS HOUSE MARMAGOA-403803

F. No. CRC/CUS/GOA/21/2020

Date:-06.02.2020

**STANDING ORDER NO. 01/2020**  
**RECOVERY OF ARREARS**

It is observed that the concerned Section of Goa Custom House lacks coordination for effective recovery of arrears of revenue comprising of Customs duty, fine and penalty etc. where the demand is confirmed and decided in favour of Department after appeal by the party. The following procedure is prescribed for the recovery of arrears of Customs Revenue.

1. Once the Order in Original is issued by the Adjudicating Authority/ Assessment Group, a copy of order is to be forwarded by the concerned groups/Preventive Section (as the case may be), to RRA (Review/Revision/Appeal) and Recovery Cell.
2. After the issue of order confirming demands under Section 28(1) of the Customs Act, 1962, and/ or issue of Order-in-Original the concerned Group shall wait for the appeal period to be over. After the expiry of appeal period. AC/ DC Group shall take steps including issuing letter asking to pay up the dues or else forward evidences to prove that appeal has been filed and prescribed pre-deposit has been paid in the Government account. If party pays up the dues same shall be reported to the Recovery Section with all evidences of payment. The details are to be submitted to Recovery Section in prescribed format in Statement of Arrears of Revenue for the month, by 5th of successive month. In case party submits details of appeal along with details of pre-deposit same shall also be forwarded to RRA Section after making necessary entries in the Group Arrears of Revenue register.
3. The RRA Section shall make necessary entries in the register and shall wait for the appeal period to be over. If details of appeal filed by the Importer/party and details of pre-deposit under Section 129 E of the Customs Act, 1962 is received same shall be entered in the register as prescribed vide CBEC Circular issued vide F. No. 993/17/ 2014-CSC dated 05.01.2015, (copy enclosed). The details of pre-deposit if received from Office of the Commissioner (Appeal) or Office of the Commissioner (AR) or CESTAT Registry or concerned Group, the RRA shall send the copy of the same to Recovery Section.
4. On receipt of OIO, the Recovery Section shall make necessary entries in the Arrears of Revenue Register. After confirming that dues are not paid/partly paid by the party the Recovery Section shall wait for the appeal period to be over. Once, appeal period over and if no report is received either from Group regarding recovery or from RRA in regards to pre deposit the Recovery Section shall ask for such details immediately.
5. If no appeal is filed or no compliance under Section 129 E of Customs Act, 1962 observed, the concerned Group/Preventive Section shall proceed for persuasive action and simultaneously send the details to



(86)

payable by the Importer and others in terms of Section 142(1) (a) or (b) of Customs Act, 1962. A certificate shall be prepared in the Proforma as given in enclosed Appendix I and sent to Recovery Cell. While sending Appendix I to Recovery Cell, the following documents should invariably be enclosed.

- Copy of Order-In-Original/Order confirming Less Charge Demands.
  - Copy of the Order of Commissioner (Appeal), CESTAT/High Court/Supreme Court.
  - Copy of stay application if any, pending before Commissioner (Appeal)/CESTAT/ High Court/Supreme Court.
  - A Certificate to the effect that no stay application is pending before any Appellate Authority/Court as far as amount sought to be recovered through Revenue Recovery Cell is concerned.
6. In case, the Certificate is sent without enclosing the above mentioned documents, the case shall not be taken up for initiating recovery proceeding by the Revenue Recovery Cell but shall be returned for making good the deficiencies.
  7. After sending the certificate to Recovery Cell, the amounts due are paid by the concerned parties/ persons either in full or in part, then intimation about receipt of such payments shall be immediately sent by the Groups/Preventive Section to the Recovery Cell and in any case not later than 3 days of the receipt of such payments. In addition, copies of all further correspondence pertaining to the recovery of the sums due as mentioned in the Certificate sent to Recovery Cell should also be made available to the Recovery Cell on regular basis.
  8. On receipt of certificate in Appendix I from the concerned Groups/Preventive Section along with copies of Order-In-Original and other documents mentioned in preceding paragraphs a file no, shall be allocated by the Recovery Cell to each such case.
  9. Asstt./Dy. Commissioner of Customs of Recovery Cell has been empowered to attach and sell the movable and/ or immovable property of defaulter as per the Customs (Attachment of property of Defaulters for Recovery of Government dues) Rules, 1995 and for realizing the amount mentioned in the Certificate. Upon receipt of the certificate from the Appraising Group/Preventive Section, the Recovery Cell shall issue a letter to the defaulter bringing to his/her notice the provision of the Section 142 of the Customs Act, 1962 and the amount of arrears due, with direction to pay the said amount within 10 days of the receipt of the notice. In the meantime, the officers of Revenue Recovery Cell shall make discreet inquiries about the movable & immovable property of the defaulters and to report to AC/ DC Recovery Cell within a period of seven days the particulars of the property. While making the inquiries about the movable property by the Recovery Cell Officers shall also seek information about the business, bank accounts and information regarding assets from D.G.F.T's office (where application for grant of Import Export Code No. is filed). Inquiries should also be made from Income Tax Department and Sales Tax Department, regarding assets of the defaulters. In cases investigated by SIIB the property detail of the concerned persons should be recorded while examining them Under Section 108 of the Customs Act. 1962 which should be communicated to the Recovery Cell while sending the Certificate in Appendix I.
  10. After expiry of 10 days' notice period if Govt. dues are not paid by the defaulter, the Asstt. / Dy. Commissioner, Recovery Cell shall issue a Notice of Demand to the defaulter as per enclosed Appendix II. If said



(2)

Notice of Demand to the defaulter as per enclosed Appendix II. If said dues are not paid within 7 days of the Demand Notice the Asstt./Dy. Commissioner Recovery Cell will proceed with the recovery of dues as stipulated in Customs (Attachment of Property of Defaulters 'for Recovery of Govt. dues) Rules 1995.

11. The Detention Orders, to recover the amount payable by the Importer and others, in terms of Section 142(1) (a) or (b) of Customs Act-1962, certificate u/s 142 (l) (c)(i) of the Customs Act,1962, should be sent to the District Collector in cases , where the amount due is Rs. 1,00,000/ - and less. In all other cases, where the amount due, whether by way of duty or penalty or interest exceeds Rs 1,00,000/- , in case the defaulters property is located within the jurisdiction of Marmagoa Customs, the Deputy Commissioner/ Assistant Commissioner Recovery Cell himself/herself initiate the action. In all other cases, the certificate in Appendix I should be forwarded to the respective Jurisdictional Commissioner of Customs and C. Excise.
12. In cases, where the arrears of revenue consisting of Customs duty, fine and penalty and or interest are not paid by the defaulters, the property of the defaulter, both movable and immovable, shall be attached by following procedure prescribed in Chapter II and III of the Customs (Attachment of Property of Defaulters for Recovery of Govt. dues) Rules 1995. For this purpose notice of demand, or of attachment of immovable property and notice of attachment of other assets etc. shall be issued in the relevant formats prescribed in the Hand Book of Recovery of Arrears of Customs Revenue published by the Directorate of Publicity and Public Relation Customs & C. Excise New Delhi.
13. If the amount mentioned in the certificate together with the cost of detention of the property not paid within the period of 30 days from the date of attachment of the property, the Commissioner may authorize the proper officer to proceed to realize the amount by the sale of defaulter's property by public auction. For the purpose of sale of attached property, AD/DC shall be the proper officer for selling the property and the procedure prescribed in Chapter III of the Customs (Attachment of Property of Defaulters for Recovery of Govt. dues) Rule, 1995 as well as instructions contained in the Hand Book of Recovery of Arrears of Customs Revenue shall be followed.
14. In cases where the certificate is issued to District Collectors for recovery of arrears and the amount due is not recovered by the District Authorities within three months of the issuance of Certificate in Appendix I. the District Authorities should be informed by the Recovery Cell through a registered AD letter to discontinue recovery.
15. The recovery cell from time to time will monitor arrears of cases pending in various forums such as Cestat, High Court, and Supreme Court with aid of internet. Also providing the details of arrears cases such as party's name Appeal numbers & forum to the RRA/Legal section, the status may be known/confirmed. The legal/RRA section while replying ensure that if final order received in such case the copy or same be provided to recovery cell.
16. In Cases the Certificate under Section 142(1) ( c) (ii) of the Customs Act 1962 is received from the other Commissioner for the recovery of Govt. Revenue the Recovery Cell shall enter the said Certificate in a separate Register maintained for that purpose and thereafter AC / DC Recovery Cell shall issue a Demand Notice to the defaulter in Appendix II and further action to recover the Govt. Revenue shall be initiated by the said

Asstt./ Dy. Commissioner as prescribed user Customs (Attachment of property of Defaulters for Recovery of Govt. dues) Rules 1995. (Signature)

17. Further, keeping in view the seriousness of the matter, the Board feels that emphasis and better monitoring of tax arrears recovery is required at the Zone and Commissionerate level as such the recovery of arrears should be properly reflected in the Monthly Performance Reports (MPRs) on the DDM portal.(www.cbecddm.gov.in)
18. This Standing Order shall come into force with immediate effect.

*Mihir Ranjan*  
03.02.2020  
(MIHIR RANJAN)  
Commissioner of Customs  
Custom House, Marmagoa.

Copy to :

1. The Chief Commissioner of Customs, Pune zone
2. Additional/Joint Commissioners of Customs
3. All AC/DC of Groups and sections
4. AC (EDI)- with a request to upload on the website
5. Office copy

मीर रंजन भवन, मार्मागोवा CUSTOMS HOUSE, MARMAGOA
07 FEB 2020
आप/No. <i>57/6/17/2020</i>
दिनांक/Date <i>07/02/2020</i>