



मुख्य सीमाशुल्क आयुक्तकार्यालय, मुंबई अंचल ॥
OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS, MUMBAI ZONE II

जवाहरलाल नेहरू सीमाशुल्क भवन, JAWAHARLAL NEHRU CUSTOM HOUSE,

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F. No. S/V-30-MISC-418/2014 CCO M-II ('A' Cell)

Date: 30.05.2018

PUBLIC NOTICE NO. 91/2018

Subject: Jurisdiction of Commissionerates (Nhava Sheva-1 / II/ III/ IV /V General) under Mumbai Customs Zone-II, Modification in Public Notice No. 36/2014 dated 10th October 2014, as amended vide Public Notice No. 38/2014, dated 16.10.2014, 02/2015 dated 08.01.2015, 17/2015 dated 25.02.2015, 59 dated 13.10.2016.

Pursuant to Cadre Restructuring in CBEC and consequent Ministry of Finance (Department of Revenue)'s Notification Nos. 77/2014-Customs (N.T.) and 78/2014-Customs (N.T.) both dated 16.09.2014, allocation of jurisdiction and work was made among six Commissionerates [Namely Nhava Sheva (General), Nhava Sheva-I to V Commissionerates] in Mumbai Customs, Zone-II and the same was published vide Public Notice No. 36/2014 dated 10.10.2014, which was subsequently amended subsequently vide various Public Notices including Public Notice No. 38/2014, dated 16.10.2014, 02/2015, dated 08.01.2015, 17/2015 dated 25.02.2015, Public Notice No. 125/2016 dated 08.09.2016 and other Public Notices issued from time to time.

2. The work allocation among the Commissionerates according to aforesaid public Notices has been as under:

Sr No	Commissionerate	Work Allocation
1	Nhava Sheva- (General)	Public Notice No. 36/2014, dated 10.10.2014: PG, EGM, Liquid Bulk Cargo, DPD, Disposal, P&E, Vigilance, Cash, Import Noting, CFS Management Policy Cell, SEZ, adjudication of cases pertaining to jurisdiction Public Notice No. 38/2014, dated 16.10.2014: FSP, MCD, BG Cell, Prosecution (Exports) & COFEPOSA Public Notice No. 02/2015 dated 08.01.2015: Correspondence & Records (Transferred from NS-II to NS-G) Public Notice No. 17/2015 dated 25.02.2015: CIU (Transferred from NS-I to NS-G)
2	Nhava Sheva-I (Pr. Comm.)	Public Notice No. 36/2014, dated 10.10.2014: Import Examination & Export assessment/ Examination in the Cluster, adjudication of cases pertaining to Cluster, assessment under Group V, Group I/IA and 2 H-K, EDI, CIU (Transferred to NS-G vide Public Notice No. 17/2015 dated 25.02.2015), Refund, Audit (Imports), Appraising Main (Imports) Public Notice No. 38/2014, dated 16.10.2014: Container Task Force, Legal & Prosecution (Imports), Valuation Cell, Adjudication Cell (Imports)

		Public Notice No. 125/2016 dated 08.09.2016: PCA, OSPCA & Audit (Exports) transferred from Nhava Sheva-I to Nhava Sheva-V
3	Nhava Sheva-II (Pr. Comm.)	Public Notice No. 36/2014, dated 10.10.2014: Import Examination & Export assessment/ Examination in the Cluster, adjudication of cases pertaining to Cluster, assessment under Group 7H, 7U and 7I, DBK, Review (exports), License, Export Docks (Admn) & SIIB(X) Public Notice No. 38/2014, dated 16.10.2014: Correspondence & Records (Transferred from NS-II to NS-G vide Public Notice No. 02/2015 dated 08.01.2015) , RRC (Exports), Legal (Exports) & TCU
4	Nhava Sheva-III	Public Notice No. 36/2014, dated 10.10.2014: Import Examination & Export assessment/ Examination in the Cluster, adjudication of cases pertaining to Cluster, assessment under Group IV, VI and 2G, Import Docks (Admn), Sample Cell, CSD, LRM, IPR Public Notice No. 38/2014, dated 16.10.2014: RRC (Imports)
5	Nhava Sheva-IV	Public Notice No. 36/2014, dated 10.10.2014: Import Examination & Export assessment/ Examination in the Cluster, adjudication of cases pertaining to Cluster, assessment under Group 7D and 7G, AM(X), UB Centre, Audit (Exports) Public Notice No. 38/2014, dated 16.10.2014: Container Cell, Adjudication Cell (Exports) Public Notice No. 125/2016 dated 08.09.2016: PCA, OSPCA & Audit (Exports) transferred from Nhava Sheva-I to Nhava Sheva-V
6	Nhava Sheva-V	Public Notice No. 36/2014, dated 10.10.2014: Import Examination & Export assessment/ Examination in the Cluster, adjudication of cases pertaining to Cluster, assessment under Group VA/VB, III, 2 and 2A-F, Bonds, SIIB (Imports), Review (Imports) Public Notice No. 38/2014, dated 16.10.2014: SVB & DYCC Public Notice No. 125/2016 dated 08.09.2016: PCA, OSPCA & Audit (Exports) transferred from Nhava Sheva-I to Nhava Sheva-V

3. In view of the decision of the Board that that work of transactional audit and OSPCA pertaining to Mumbai Zone-II to be delegated to one of the executive Commissionerate (as exception created regarding divesting of post clearance transactional, thematic and OSPCA from executive Commissionerates of Mumbai Zone-II), transfer of appraising work of Group-VII at all Customs location to import appraising groups and to further rationalize the jurisdiction of six Commissionerates under Mumbai Customs, Zone-II, IT has been decided that jurisdiction of six Commissionerates under Mumbai Customs, Zone-II would be as mentioned below from **04.06.2018.**

4. Following work allocation is being made among six Commissionerates of Mumbai Customs Zone-II.

Commissionerate	Heads	Description		
NHAVA SHEVA-(GENERAL)	Port Terminal	JNPCT, GTI, NSICT, NSIGT, MBCT		
	Centralized / other sections	Preventive General	P&E, PSO, Cash Section	
		Vigilance	CIU	
		IGM, EGM Co-ordination Cell	Boarding Section	
		Import Noting	BG Cell	
		CHS, MTO, MCD	CCSP Management Cell	
		Visitors Entry Management	FSP / E-sealing permissions	
		Disposal /CTF	SEZ	
		Document Management System	Customs Broker License Management	
		Correspondence & Records	Container Cell	
		Accounts Pay Bill		
NHAVA SHEVA -I				
Import Groups	1 & 1A, 2 & 2A-F, 2G, 2H-K			
	Centralized / other sections	EDI	Appraising Main (Import)-for NS-I, NS-III & NS-V Commissionerates	
		E-Sanchit, issues	Single Window issues	
		UB Centre	Liquid Bulk Cargo	
		Centralized Revenue Recovery Cell (CRRC)	Country of Origin Cell (COO)	
		Warehouses / Bond		
		Import examination / of goods	Goods handled /stored / transited through CFSs as mentioned in Para 5 below.	

NHAVA SHEVA – II	Centralized / other sections	Centralized Export Assessment Cell (CEAC)	Export Promotion (EP) Schemes Management & Monitoring Cell (EPCG, DEEC, DFIA, EOU etc monitoring cell)
		Export Proceeds Realization Monitoring Cell	Registration of all licenses
		SIIB(X)	Drawback
		License Section	RoSL & IGST Refund
		Parking Plazas (including Electronic Sealing work)	Appraising Main (Export) - for NS-Gen & NS-II Commissionerates
	Assessment, examination / inspection of export goods	Goods exported through all CFSS, Parking Plaza and Port Terminals of Mumbai Customs Zone-II.	
NHAVA SHEVA - III	Import Groups	3, 4	
	Centralized / other sections	Container Scanning Division, Work related to Container Scanning Module (CSM)	Centralized Refund Section & SAD
		Trade facilitation Cell <ul style="list-style-type: none"> • Direct Port Delivery (DPD) Cell • RMS Facilitation Cell • AEO Cell 	
Import examination / of goods	Goods handled /stored / transited through CFSS as mentioned in Para 5 below. Goods examined inside the Terminal (DPD Consignments).		
NHAVA SHEVA – IV		Transaction based Audit (for imported or exported goods cleared from Mumbai Customs Zone-II) Thematic Audit and OSPCA (As per CBIC instructions) Centralized Audit Cell	

NHAVA SHEVA – V	Import Groups	5, 5-A, 5-B, 6	
	Centralized / other sections	Centralized Legal Cell (CLC)	Prosecution & COFEPOSA Central Review Cell
		Sample Cell & CRCL Lab	Central Valuation Cell (including SVB cases)
		Central Adjudication Cell (CAC)	SIIB (Import), Local Risk Management (LRM), & IPR, Environment Protection Unit (EPU)
Import examination / of goods	Goods handled /stored / transited through CFSs as mentioned in Para 5 below.		

5. It has been decided that the Commissionerates shall have jurisdiction over following CFSs/ Port terminals under their jurisdiction for all functions:

	Commissioner ate	Terminal / CFSs	ICES Code
1	Nhava Sheva-(General)	Jawaharlal Nehru Port Trust	INNSA1JNP1
		Gateway Terminal India Pvt. Ltd.	INNSA1GTI1
		NSICT	INNSA1NSI1
		NSIGT	INNSA1NSG1
		Bharat Mumbai Container Terminal (MBCT)	INNSA1BMC1
2	Nhava Sheva-I	Speedy Multimodes Ltd.	INNSA1SML1
	(10 CFSs)	Central Warehousing Corporation CFS, Dronagiri Node	INNSA1CWC2
		Container Corp. of India Ltd. (DRT)	INNSA1CON1
		Punjab State Container & Warehousing Corp. Ltd.	INNSA1PSC1
		APM Terminals Pvt. Ltd (Old Maersk)	INNSA1MRK1
		CWC Impex Park Ltd.	INNSA1CWC4
		Maharashtra State Warehousing Corp.	INNSA1MSW1
		Seabird Marine Services Pvt. Ltd.	INNSA1SMS1
		Vaishno Logistics Yard	INNSA1JWL1
		JWR Logistic Pvt. Ltd	INNSA1JWL1

3	Nhava Sheva-III	Gateway Distriparks Ltd. CFS	INNSA1GDL1
	(11 CFSs)	APM Terminals Pvt. Ltd. (Annex) (New Maersk)	INNSA1MRK2
		CWC Logistics Park (Hind)	INNSA1CWC3
		United Liner Agencies of India Pvt. Ltd.	INNSA1ULA1
		Balmer & Lawrie Co. Ltd.	INNSA1BLC1
		CWC District Park Ltd.	INNSA1CWC5
		Continental Warehousing Ltd.	INNSA1COW1
		Ameya Logistics Pvt. Ltd.	INNSA1AML1
		All cargo Logistics Ltd.(formerly Trans India)	INNSA1ACL1
		International Cargo Terminal Private Limited	INNSA1ICT1
		All cargo Logistics Ltd., Koproli	INNSA1TLP1
4	Nhava Sheva-V	TG Terminals Pvt. Ltd.	INNSA1FCL1
	14 (CFSs)	EFC Logistics India Private Limited	INNSA1ELP1
		Sarweshwar Logistics	INNSA1SLS1
		Ocean Gate Container Terminals Pvt. Ltd.	INNSA1OGC1
		Take care Logistics Park (India) Pvt. Ltd.	INNSA1PPL1
		JWC Logistics Park	INNSA1JLP1
		CWC Kalamboli	INNSA1CWC1
		Navkar Corporation Ltd.	INNSA1NCL3
		Navkar Corporation Ltd.-I	INNSA1NCL2
		Navkar Corporation Ltd.-II	INNSA1NCL1
		Ashte Logistice Pvt. Ltd.	INNSA1ASL1
		Apollo Logisolutions Ltd.	INNSA1ALS1
		Indev Logistics Pvt. Ltd.	INNSA1ILP1
		SBW Logistics Pvt. Ltd.	INNSA1SB

6. JURISDICTION ABOUT ADJUDICATION CASES:

6.1. Centralised Adjudication Cell has been created vide Office Order No 18/2016, dated 25.04.2016 for the purpose of centralized monitoring of all show cause notices issued and all adjudication orders passed. It will continue to be responsible for allocating Centralized SCN Sr. No. to all the Groups/Sections and Intelligence Units (to be incorporated in all SCNs) as prescribed vide Standing Order No 57/2016, dated 13th

October 2016. Further, CAC is also responsible for entering the details of OIO issued in respect of such SCNs after receipt of copy of OIO from Adjudicating Authority.

6.2. Jurisdiction in regard to adjudication was clarified vide Public Notice No 59/2016, dated 13th October 2016. However, due to modification in the work allocation among the Nhava Sheva Commissionerates, revised guidelines to decide jurisdiction in regard to adjudication cases will be as under:

6.2.1. IMPORT (Normal Import or import under Export Promotion Schemes):

- i. The cases detected after filing of documents (Bill of Entry etc.) shall be dealt by the concerned Section/Assessment Group to whom the filed documents pertain, irrespective of the location of CFS.
- ii. In cases where the detection is prior to filing of the documents (Bill of Entry etc.), the Section/Assessment Group shall be decided on the basis of findings of the investigation (depending upon appropriate classification of goods).
- iii. Cases on issues of mis-declaration / overvaluation / other contravention of goods **imported** under MEIS / SEIS Scheme and other Chapter 3 schemes will be dealt by concerned import assessment Group only).
- iv. The cases involving more than one Section/Assessment Group shall be dealt by the Section/Assessment Group involving higher / highest declared Value. Similarly, in cases where the different commodities are involved, the case shall be dealt by the Section/Assessment Group in accordance with classification of goods having highest value.
- v. The cases booked by agencies such as DRI, M&P, R&I etc., where either investigation reports are received from these agencies for the purpose of issue of SCN or SCNs already issued by these agencies are received for adjudication, will also be dealt in accordance with aforesaid guidelines.

6.2.2. EXPORT (Normal Export or export under Drawback or other Export Promotion Schemes) will be dealt by Nhava Sheva-II Commissionerate:

- i. Cases on issues of mis-declaration / overvaluation of goods to claim wrong drawback.
- ii. Cases for recovery of drawback where export proceeds not realized.
- iii. Cases on issues of mis-declaration / overvaluation / other contravention of goods **exported** under MEIS / SEIS Scheme.
- iv. Cases on issues of mis-declaration / overvaluation / other contravention of goods **exported or imported** under Advance Authorization Scheme, DFIA & EOU Scheme, EPCG Scheme.
- v. Cases on issues of mis-declaration / overvaluation / other contravention of goods **exported** under SEZ Scheme as well all other export fraud cases (Eg. Export of red sanders, SCOMET items, DEPB fraud etc.) will be dealt by SIIB (Export) Section of NS-II.
- vi. In cases where the different export promotion schemes are involved, the case shall be dealt by the Section/Assessment Group involving highest Duty/Incentive among them.

6.3. Such SCNs are needed to be taken up for adjudication based on monetary limit in terms of Board Circular No. 24/2011-Cus., dated 31.05.2011 as modified vide Circular No 14/2014-Cus., dated 11-12-2014. Consequent to adjudication of such cases, said specified sections will also be responsible for recovery of arrears, taking possession of confiscated goods and preparing comments/Memorandum of Cross Objections/Miscellaneous Appeals and reporting such particulars in MPR and other reports.

7. Cases pending for adjudication as on **04.06.2018**, irrespective of above jurisdiction (Para 6), in respect of following category of cases, Adjudicating Authority would be as under:

7.1. where Common Adjudicating Authority has been appointed by Board or DGRI, the common adjudicating authority so appointed shall adjudicate the case,

7.2. in all other cases, where Personal Hearing has already been held, the same officer who has conducted the PH shall continue to be the Adjudicating Authority.

8. In case of any difficulty, the specific issue may be brought to the notice of Additional/ Joint Commissioner in charge of Chief Commissioners Office. (email address: chiefcom@jawaharcustoms.gov.in)

9. This, issues with approval of the Chief Commissioner of Customs, Mumbai Zone-II, JNCH. Action to be taken in terms of decisions taken in this Public Notice should be considered as standing order for the purpose of officers and staff.

Sd/-

(Dhirendra Lal)

Addl. Commissioner of Customs,
Chief Commissioner's Office

Copy to:

1. The Chairperson, Central Board of Excise & Customs, North Block, New-Delhi
2. All Members, Central Board of Excise & Customs, North Block, New-Delhi
3. The Joint Secretary (Customs), Central Board of Excise & Customs, North Block, New-Delhi
4. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH.
5. The Commissioner of Customs, NS-G/ NS-I / NS-II / NS-III/ NS-IV / NS-V, JNCH.
6. All Additional / Joint Commissioner of Customs, JNCH.
7. All Deputy / Assistant Commissioner of Customs, JNCH.
8. All Sections / Groups of NS-G, NS-I, NS-II / NS-III/ NS-IV / NS-V, JNCH.
9. Port Terminal (JNPT / GTI / NSICT & NSIGT), BCHAA, MANSA, CSLA, CFSAI, FIEO, other members of PTFC & CCFC, other trade associations.
10. AC/DC, EDI for uploading on JNCH website immediately