

2. ❖❖❖❖❖❖❖❖ The Board has reviewed the matter and observed that even routine matters involving interpretation of statutory provisions or the policy provisions or the scope of notification are being referred to the Board and issuance of Show Cause Notice are being deferred for want of clarification on these issues. This has resulted in making references to the Board on frivolous issues about the dispute not being adjudicated in timely manner. The filed formations are required and empowered to interpret statutory provisions or the policy provisions or the scope of notification in their due discharge of official duties including enforcement of law.

3. ❖❖❖❖❖❖❖❖ Therefore, it has been decided by the Board that only cases involving divergence of practice or change in the practice or existing system of assessment shall be referred to the Board demi-officially by the Chief Commissioner only. The reference to the Board should accompany details of the issue, view of the Chief Commissioner and copies of relevant documents. A copy of reference should also be sent by e-mail to Director (Customs).

4. All the officers shall follow above instruction, without fail.

(NAJIB SHAH)

OF CUSTOM (IMPORT)

(Based on Board❖s Circular No. 4/2005 Customs dated 31.01.2005 issued from File No. 305/150/2004-FTT)