

**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-V)
MUMBAI ZONE-II, JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
TALUKA: URAN, DISTRICT: RAIGAD, MAHARASHTRA 400707.**

F. No. S/26-Misc-917/17-18/CLC

Date: 12.02.2018

STANDING ORDER NO. 05/ 2018

Subject: In-house Legal Advisory Cell and Internal Resource Group-regarding.

Attention of all officers and staff of JNCH is invited to the above mentioned subject.

2. As directed by CBEC to create in-house legal advisory cell and internal resource group to provide technical support to Assessing Officer, the Standard Operating Procedures to handling the cases at beginning which may lead to litigation is a long felt need. In order to provide legal assistance for judicious assessment of imported/exported goods and all other related matters, a Legal Advisory Cell is constituted.

2. The above Legal Advisory Cell shall comprise of the following members

- a. Shri M.R. Mohanty, Commissioner NS-I & NS-II
- b. Shri Shamshad Alam, ADC, NS-II
- c. Shri Manish Meena, DC
- d. Shri C.S. Pavan, DC

The Commissioner of Customs (NS-V), in charge of CLC and ADC in charge of CLC, would be ex-officio member of Legal Advisory Cell.

3. Any officer working in Mumbai Zone-II (JNCH) may refer any issue wherein it is felt that any clarity is required in invoking various provision of Customs Act, 1962 as well as any other Allied Acts. Wherever it is felt that there are conflicting decisions/views on any issue or there is any doubt while implementing any judgement, such issue may also be referred to the said cell.

Such request should be forwarded by e-mail to the legaladvisorycelljnch@gmail.com.

4. The Centralised Legal Cell, Administration Section shall work as support staff for the aforesaid cell. The CLC section shall monitor the referred cases on the said the e-mail on regular basis and submit the same to the Legal Advisory Cell. This section shall compile and maintain handy records of cases decided by various judicial forum involving major issues which are in favour of the department. Also they shall keep record of major issues decided against department along with their status about further appellate proceedings. They

will also compile a database of relevant Circulars/ Instructions issued by CBEC in respect of various decided issues. They will circulate all such orders which are in favour of revenue, to all the concerned sections of JNCH.

6. The Legal Advisory Cell shall examine the referred issues considering all the available case laws as well as CBEC Circulars/Instructions and provide the same to the referee. All possible efforts should be made to provide such advice in the minimum possible time. However, wherever any live consignment is pending or any urgency arises due to any other reason, such opinion should be provided urgently.

8. The Opinion given by Legal Advisory Cell shall not be binding in nature, however to overrule the opinion /advise given by Legal Advisory Cell, the referee should cite the reason for the same in the respective file. The same should also be informed to the Legal Advisory Cell so that the same can be considered for similar future references.

Sd/-
(VIJAY SINGH CHAUHAN)
COMMISSIONER OF CUSTOMS-(NS-V)

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone- II
2. All the Commissioner of Customs, Mumbai Zone- II
3. All Addl./Joint Commissioners of Customs, Mumbai Zone- II
4. All Deputy/Asstt. Commissioners of Customs, Mumbai Zone- II
5. The DC/EDI for uploading on the JNCH website
6. Office copy