



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

F.No. S/22-Gen-402/2017-18/AM(I)/Part-I

Date:03.05.2018

STANDING ORDER NO. 14/2018

Subject:- Need to issue speaking order –regarding.

Attention of all Officers of Customs posted at Mumbai Customs, Zone-II is invited to the Board's Instruction No. 07/2018-Customs dated 05.04.2018 regarding need to issue speaking order.

Section 17(5) of the Customs Act provides that '*where any re-assessment done under sub-section (4) is contrary to the self-assessment done by the importer or exporter and in cases other than those where the importer or exporter, as the case may be, confirms his acceptance of the said re-assessment in writing, the proper officer shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry or the shipping bill, as the case may be.*'

2. It has been observed that officers exercising the powers under the above mentioned sub-section are not issuing a speaking order in each and every case particularly where the importer or exporter, as the case may be, does not confirm his acceptance of the re-assessment. It may be appreciated that an importer or an exporter has an inalienable right to know the reasons for re-assessment. Omission to issue speaking orders in matters of re-assessment, may not prejudicially affect the right of the importer or exporter to appeal as such, but nevertheless deprives him of knowing the grounds of such re-assessment. At the same time, any such re-assessment without the support of a speaking order could be perceived as legally questionable. Time and again, courts have frowned upon the instances of non-issuance of speaking orders under the said sub-section.

3. In this regard, the confirmation of acceptance on behalf of the importer must be in the form of:

- a. Reply to the query raised by the Assessing Officer in system.
- b. Written letter submitted by the importer/customs broker uploaded through e-sanchit.

4. In view of the above, all Assistant/Deputy Commissioner of Customs in-charge of assessment groups are requested to take stock of the prevailing practice in their respective group so as to ensure compliance with the provisions of the Act.

5. Difficulty, if any may be brought to the notice of Deputy/Assistant Commissioner in charge of Appraising Main (Import) through email / phones (email address: appraisingmain.jnch@gov.in, Phone No : 022-27244979).

**Sd/-
(SUBHASH AGRAWAL)
COMMISSIONER OF CUSTOMS
NS-III, JNCH**

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.