



प्रधान मुख्य सीमाशुल्क आयुक्त कार्यालय, मुंबईअंचल-II  
Office of the Principal Chief Commissioner of Customs  
Mumbai Customs Zone-II

जवाहरलाल नेहरू सीमा शुल्क भवन  
JAWAHARLAL NEHRU CUSTOM HOUSE

पोस्ट : शेवा, तालुका : उरण, जिल्हा राईगड, महाराष्ट्र - 400707

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Jawaharlal Nehru Custom House  
शेवा, राईगड, महाराष्ट्र  
Sheva, Raigad, Maharashtra

Dated 14.10.2024

ADVISORY NO. 01 of 2024

**Subject: Pre-Notice Consultation before issuance of Show Cause Notice under Section 28(1)(a) of the Customs Act, 1962 - reg.**

Attention is invited to Section 28(1)(a) of the Customs Act, 1962 which reads as:

**"28. Recovery of duties not levied or not paid or short-levied or short- paid or erroneously refunded:-**

**(1) Where any duty has not been levied or not paid or short-levied or short-paid or erroneously refunded, or any interest payable has not been paid, part-paid or erroneously refunded, for any reason other than the reasons of collusion or any wilful mis-statement or suppression of facts:-**

**(a) the proper officer shall, within two years from the relevant date, serve notice on the person chargeable with the duty or interest which has not been so levied or paid or which has been short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice;**

**Provided that before issuing notice, the proper officer shall hold Pre-notice consultation with the person chargeable with duty or interest in such manner as may be prescribed;"**

2 . Attention is also invited to notification No. 29/2018-Customs (NT) dated 02.04.2018 whereby Pre-Notice Consultation Regulations, 2018 were notified. Regulation 3, thereof reads as under:

**"Regulation 3. Manner of conducting Pre-notice consultation: -**

**Pre-notice consultation shall be made in the following manner: -**

(1) Before the notice is issued, the proper officer shall inform, in writing, the person chargeable with duty of interest of the intention to issue the notice specifying the grounds known to the proper officer on which such notice is proposed to be issued and the process of Pre-notice consultation shall be initiated as far as possible atleast two months before the expiry of the time limit mentioned in sub-section (3) of section 28 of the Act.

(2) The person chargeable with duty or interest may, within fifteen days from the date of communication referred to in sub-regulation (1), make his submissions in writing on the grounds so communicated.

**Provided** that if no response is received, from the person to whom the grounds on which notice is proposed to be issued, is received within the specified time, the proper officer shall proceed to issue the notice to the said person without any further communication.

**Provided** further that while making the submissions, the person chargeable with duty or interest shall clearly indicate whether he desires to be heard in person by the proper officer.

(3) The Proper officer, may if requested, hear the person within ten days of receipt of the submissions referred to in sub-regulation (2) and subject to the provisions of section 28, decide whether any notice is required to be issued or not.

**Provided** that no adjournment for any reason shall be granted in respect of the hearing allowed under this regulation.

(4) Where the proper officer, after consultation, decides not to proceed with the notice with reference to the grounds communicated under sub-regulation (1), he shall, by a simple letter, intimate the same to the person concerned.

(5) The consultation process provided in these regulations shall be concluded within sixty days from the date of communication of grounds as provided in sub-regulation (1)."

3. It has been noticed that the above mentioned statutory provisions are not being followed by all the proper officers of JNCH.

4. All proper officers of JNCH, Mumbai Customs Zone-II, who are competent in law to issue Show Cause Notice under section 28(1)(a) of the Customs Act, 1962, are advised to scrupulously follow the above statutory provisions and issue the Pre-



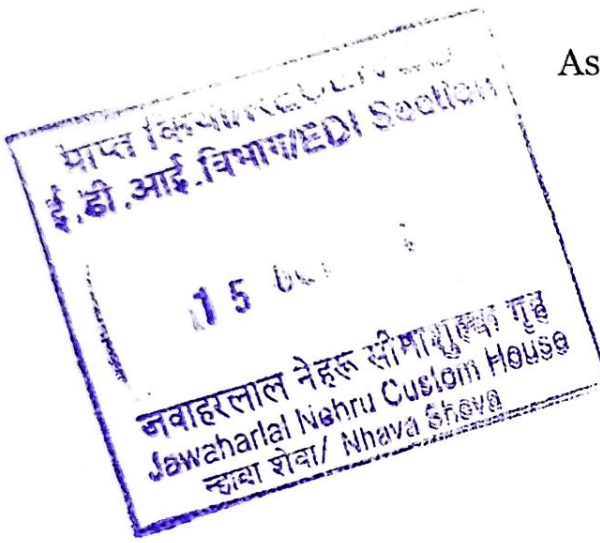
Notice Consultation letter before issuance of Show Cause Notice under section 28(1)(a) of the Customs Act, 1962, in all the cases.

5. This issues with the approval of Pr. Chief Commissioner of Customs, Mumbai Customs Zone-II.

**Signed by Venugopal S.**

**Aiyer**

**Date: 15-10-2024 12:16:34**



**(VENUGOPAL S. AIYER)**  
Assistant Commissioner of Customs, CCO  
Zone II, JNCH, Nhava Sheva