





3. In case, the Certificate is sent without enclosing the above mentioned documents, the case shall not be taken up for initiating recovery proceeding by the Revenue Recovery Cell but shall be returned for making good the deficiencies. Further, in case the defaulter owns property out side the city limits of Mumbai , Thane or Raigad Dist., the Certificate in Appendix I shall be sent directly by concerned AC/ DC to the jurisdictional Commissioner of Customs and Central Excise, for recovery of arrears . Such cases need not be referred to Revenue Recovery Cell.

4. If after sending the certificate to Revenue Recovery Cell, the amounts due are paid by the concerned parties/persons either in full or in part, then intimation about receipt of such payments shall be immediately sent by the Groups/Units to the Revenue Recovery Cell and in any case not later than 3 days of the receipt of such payments .In addition, copies of all further correspondence pertaining to the recovery of the sums due as mentioned in the Certificate sent to Revenue Recovery Cell should also be made available to the Revenue Recovery Cell on regular basis.

5. In cases where the certificate is issued to District Collectors for recovery of arrears and the amount due is not recovered by the District Authorities within three months of the issuance of Certificate in Appendix I, the District Authorities should be informed by the AC/DC Group through a registered AD letter to discontinue recovery and a Certificate in Appendix I should be sent to Revenue Recovery Cell for initiating recovery action under sub clause (ii) of Section 142(1) ( c ) in case the defaulter's property is located within Mumbai, Thane and Raigad Dist. In all other cases, the certificate in Appendix I, should be forwarded to the respective Jurisdictional Commissioner of Customs and C. Excise.

6. After the receipt of certificate in Appendix I from the concerned Groups along with copies of Order-In-Original and other documents mentioned in preceding paragraphs a file no. shall be allocated by the Revenue Recovery Cell to each such case.

7. The Revenue Recovery Cell shall be headed by an Asstt./ Dy. Commissioner of Customs, who will be the proper officer for the purpose of attachment of the defaulter's property and for realizing the amount mentioned in the Certificate. Upon receipt of the certificate from the Appraising Group/Section the Revenue Recovery Cell shall issue a letter to the defaulter bringing to his/her notice the

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provision of the Section 142 of the Customs Act, 1962 and the amount of arrears due, with direction to pay the said amount within 10 days of the receipt of the notice. In the meantime, the officers of Revenue Recovery Cell shall make discreet inquiries about the moveable & immoveable property of the defaulters and to report to AD/DC Revenue Recovery Cell within a period of seven days the particulars of the property. While making the inquiries about the movable property by the Revenue Recovery Cell Officers shall also seek information about the business, bank accounts and information regarding assets from D.G.F.T's office (where application for grant of Import Export Code No. is filed). Inquiries should also be made from Income Tax Deptt. and Sales Tax

Deptt., regarding assets of the defaulters. In cases investigated by SIIB the property detail of the concerned persons should be recorded while examining them Under Section 108 of the Customs Act, 1962 which should be communicated to the Revenue Recovery Cell while sending the Certificate in Appendix I.

8. After expiry of 10days notice period if Govt. dues are not paid by the defaulter, the Asstt./ Dy. Commissioner, I/C Revenue Recovery Cell shall issue a Notice of Demand to the defaulter as per enclosed Appendix II. If said dues are not paid within 7 days of the Demand Notice the Asstt./ Dy. Commissioner /Revenue Recovery Cell will proceed with the recovery of dues as stipulated in Customs (Attachment of Property of Defaulters for Recovery of Govt. dues) Rules 1995.

9. In cases the Certificate under Section 142(1) ( c ) (ii) of the Customs Act ,1962 is received from the other Commissioner for the recovery of Govt. Revenue the Revenue Recovery Cell shall enter the said Certificate in a separate Register maintained for that purpose and thereafter AC / DC Revenue Recovery Cell shall issue a Demand Notice to the defaulter in Appendix II and further action to recover the Govt. Revenue shall be initiated by the said Asstt./ Dy. Commissioner as prescribed user Customs (Attachment of property of Defaulters for Recovery of Govt. dues) Rules 1995.

10. In cases, the arrears of revenue consisting of Customs duty, fine and penalty and or interest are not paid by the defaulters, the property of the defaulter, both moveable and immovable, shall be attached by following procedure prescribed in Chapter II and III of the Customs (Attachment of Property of Defaulters for





5. ♦ All Asstt. Commissioner of Customs (Import), JNCH, Sheva.

6. ♦ AC/ Disposal (General), JNCH, Sheva.