

**OFFICE OF THE COMMISSIONER OF CUSTOMS (NHAVA SHEVA-I)  
JAWAHARLAL NEHRU CUSTOMS HOUSE,  
NHAVA SHEVA, URAN, RAIGAD, MAHARASHTRA – 400 707**

**F. No. S/26-Misc-01/17-18/Review Cell/JNCH**

**Date: 28.06.2018**

**STANDING ORDER No. 26/2018**

**Subject: Centralised Review and Appeal Cell for Imports and Exports - Standard Operating Procedure**

A **Centralised Review and Appeal Cell** is being created in JNCH under the jurisdiction of the Commissionerate NS-V to monitor/co-ordinate/process all orders-in-original passed by authorities up to the level of Additional Commissioner, filing of appeals before the Commissioner of Customs (Appeals) and CESTAT, examination / review of the orders of the Commissioner (Appeals) / CESTAT, whether such orders were in consequence of appeal preferred by the department or importer/exporters/others. In order to streamline the procedure of review, filing of appeal etc., following guidelines are prescribed:

1. The CRAC will look after the work relating to review and appeal of all cases falling in the jurisdiction of the Jawaharlal Nehru Custom House.
2. **OIOs passed upto level of Additional Commissioner of Customs:** Copies of all adjudication orders by adjudicating authorities (up to the level of the Additional Commissioner) shall be endorsed to the CRAC, which shall put up such orders for acceptance or otherwise to the concerned Commissioner, through the supervising Joint/Additional Commissioner (incharge of group / section) of the adjudicating authority. In case the order is accepted in review by the competent authority, the CRAC shall intimate to the concerned section/group/CAC with a note of acceptance. In case it is decided by the Commissioner that the order is not legal and proper, the CRAC shall, within five days of such decision, put up a formal direction to the adjudicating authority, under Section 129 D(2), for the approval of the Commissioner. The said direction of the Commissioner shall be conveyed to the concerned group/section for filing appeal before the Commissioner(Appeals). Upon filing of such appeal, the concerned group/section shall intimate the CRAC accordingly.
3. **OIAs passed by Commissioner (Appeals):** All orders arising out of the appeals filed before the Commissioner of Customs(Appeals) shall be examined in the CRAC for acceptance or otherwise. The file will be put up by Deputy/Assistant Commissioner(Review) through the Additional/Joint Commissioner in-charge of the group/section to the concerned Committee of Commissioners. If the “order-in-appeal” is accepted by the said committee, the CRAC shall inform the concerned Group/Section accordingly, for further necessary action. In case the Committee of Commissioners is of the view that the order-in-appeal is not legal and proper, the necessary authorisation and grounds of appeal shall be prepared and the appeal shall be filed before the CESTAT by the Deputy/Assistant Commissioner (Review). Copy of said appeal shall be sent to the concerned Group/Section for taking further necessary action in relation to similar matters.
4. **OIOs passed by Commissioner of Customs:** Orders-in-Original, passed by the Commissioners of Customs, if reviewed by the Committee of Chief Commissioners with a direction to file appeal before the CESTAT, shall be handled by the Cell and appeal would be filed in the CESTAT by the Deputy/Assistant Commissioner(Review) based on the “order of review” and “grounds of appeal” as communicated by the Chief Commissioner’s Office. Copy of said appeal shall also be sent to the concerned group/section for taking further necessary action in relation to similar matters.
5. **CESTAT orders:** All orders passed by the CESTAT shall be examined in the CRAC and will be put up by the Deputy/Assistant Commissioner(Review) to the concerned

Commissioner of Customs through the Additional/Joint Commissioner(Review). If any order of the CESTAT, which is adverse to the revenue, is accepted by the Commissioner, concurrence of the Chief Commissioner shall be obtained as per Board's instructions. If any appeal is to be preferred against any order of the CESTAT with High Court/Supreme Court, the CRAC shall obtain the necessary concurrence of the Chief Commissioner. Such appeals shall, however, be filed by the Centralised Legal Cell and the CRAC shall forward the file to the CLC along with the grounds of appeal and review order. Copy of all orders passed by CESTAT alongwith status (acceptance or appealed against) and copy of appeal, if filed shall be sent to the concerned group/section for taking further necessary action in relation to similar matters.

6. **Seeking Comments from Group / Section:** As soon as copy of any OIA or CESTAT order is received, a copy of the same should be sent to concerned group / section seeking comments on factual as well as legal point. However, in order to ensure that there is no delay in further processing of said OIA / CESTAT order, concerned group / section is required to send comments (on facts as well as on law points) within 10 days of receipt of said communication. If no comments are received within the said period of 10 days, it will be presumed that group / section has no comments to offer and it will be treated as deemed recommendation of acceptance of said OIA / CESTAT orders. While processing the any other order, if it is felt that any factual information needs to be verified, the CRAC may seek comments/views from the concerned group/section with the approval of the Additional/Joint Commissioner(Review). It is expected that concerned group/section shall reply to such requests within 05 days from the date of receipt. In case of delay, the CRAC will bring this fact to the notice of Additional/Joint Commissioner(Review) for perusal, who shall interact with his concerned counterpart to ensure that the matter is resolved on priority.

7. **Other work of Miscellaneous nature:** It shall be the responsibility of the CRAC to prepare and file para-wise comments, memorandum of cross objections, miscellaneous applications, early hearing petitions etc. before the Commissioner(Appeals) or the CESTAT as may be required. All requests for information and documents received from the office of the Commissioner(AR) shall also be handled and replied by the CRAC.

8. **Time frame for Completion of work:** The Cell shall ordinarily process orders-in-original/ appellate orders in the following time frame:

Officer	TA	EO/PO	Supdt./AO	AC/DC
Maximum Time	2days	3days	1 week	1 week

8.1 The file should be put up to concerned Commissioner within 3 weeks from the receipt of order for deciding the case. This time limit shall, however, not apply to the orders of CESTAT involving an issue of classification or valuation, where the appeal lies to the Supreme Court. In such cases, the case file must be put up to the concerned Commissioner within 5 days of receipt of the orders of the Tribunal. Therefore, it is essential that at the time of receipt of CESTAT order itself, orders involving an issue of classification or valuation are identified and processed expeditiously.

8.2 In case of remand, the approval and communication should be made by the CRAC to the CAC as well as to adjudicating authority within one week from the receipt of order for initiating denovo proceedings.

8.3The timelines for filing appeal by the Department, as prescribed by Board, are as follows:

Sl. no.	Order By	Appeal to	Period for filing Review	Period for filing Appeal	Section
1	Adjudicating Authorities subordinate to Commissioner	Commissioner (Appeal)	3 months	1 month	129 D
2	Commissioner (Appeals)	CESTAT		3 months	129 D
3	Commissioner	CESTAT	3 months	1 month	129 D
4	CESTAT	High Court		180 days	130
5	CESTAT	Supreme Court		60 days*	130 E
6	High Court	Supreme Court		90 days**	130 E

\* Period for filing Civil Appeal in case of classification & valuation matters.

\*\* Period for filing SLP.

8.4 Since the proposal for filing of appeal/SLP before the Supreme Court against the order of Tribunal/ High Court respectively, should be sent to the Board within 15 days of receipt of the order/ 20 days of the pronouncement of order, hence in all such cases, such decision should be communicated within 10 days from the receipt of the order or pronouncement of order so that Centralised Legal Cell will have sufficient time to file appeal/send proposal for filing appeal to JS (Review).

9. The CRAC shall monitor the pendency of all orders including stay orders and maintain register for monitoring pendency of OIO, OIA and CESTAT orders in the following format separately for OIO, orders of Commissioner of Customs (Appeals) and CESTAT.

**Register for OIOs passed upto level of Additional Commissioner of Customs:**

Sr No	Noticee	OIO No & date	Adjudicating Authority	Group	Whether accepted (Yes / No)	If accepted, date of acceptance	If not accepted, date of review order	Date of filing appeal before Commissioner (Appeals)	Remark, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

**Register for OIAs passed by Commissioner (Appeals):**

Sr No	Noticee	OIA No & date	Group	Whether accepted (Yes / No)	If accepted, date of acceptance	Whether accepted on monetary limit (Yes / No)	If not accepted, date of review order	Date of filing appeal before CESTAT	Remark, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Remark: please also mention the details such as remanded etc.

**Register for OIOs passed by Commissioner of Customs, where review orders are passed:**

Sr No	Noticee	OIO No & date	Group	Date of Review Order	Date of filing appeal before CESTAT	Remark, if any
(1)	(2)	(3)	(4)		(9)	(10)

**Register for CESTAT Orders:**

Sr No	Appellant	CESTAT Order No & date	Group	Whether accepted (Yes / No)	If accepted, date of acceptance	Whether accepted on monetary limit (Yes / No)	<b>If it involves classification / valuation issue</b> If not accepted, date of sending appeal proposal to Board	If it does not involve classification / valuation issue Date of filing appeal before High Court	Remark, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Remark: please also mention the details such as remanded etc.

9.1 The CRAC shall keep aforesaid information in excel sheet in addition to the registers.

9.2 CRAC shall call for a monthly report in respect of orders or decisions issued from Central Adjudication Cell for tallying with the receipts. In case of less receipts of decisions or orders, the same shall be called from the CAC/concerned group/section.

10. In case of any doubt/dispute regarding responsibility of any particular section/group/officer w.r.t. any matter concerned with an OIO, OIA, or CESTAT order, the decision of the Commissioner of Customs, NS-V shall be final.

11. This Standing Order issues with the approval of the Chief Commissioner of Customs and supersedes all the earlier Standing Orders on the matter and shall come into force w.e.f 1<sup>st</sup> of July, 2018.

**Sd/-**

(M.R. MOHANTY)

COMMISSIONER OF CUSTOMS, NS-I,  
JNCH, NHAVA SHEVA.

Copy to:

1. The Chief Commissioner of Customs, Mumbai II, JNCH, Nhava Sheva;
2. All Commissioners of Customs, Mumbai-II, JNCH, N. Sheva
3. All Addl./Jt. Commissioners of Customs, Mumbai-II, JNCH, Nhava Sheva;
4. All Dy/Asstt. Commissioners of Customs in charge of Review, Mumbai-II JNCH;
5. Dy Commissioner/EDI JNCH for uploading on JNCH website;
6. Office Copy.