

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (ii)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification No.28/2022-Customs (N.T.)

New Delhi, dated the 31st March , 2022

S.O. (E). - In exercise of the powers conferred by sub-section (1) of section 4 read with section 3, sub-sections (1) and (1A) of section 5 and section 110AA of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as said Act), the Central Board of Indirect Taxes and Customs being satisfied that it is necessary so to do, hereby appoints the Officer of Customs, mentioned in Column (3) of the Table below to be the officer of customs specified as Principal Commissioner of Customs or Commissioner of Customs, or Additional Commissioner of Customs or Joint Commissioner of Customs, or the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, to whom, in a case of multiple jurisdictions as referred in section 110AA of the said Act, the report in writing, after causing the inquiry, investigation or audit as the case may be, along with the relevant documents, shall be transferred, as described in column (2) of the Table, who shall also be the proper officer for the purpose of exercise of powers under sections 28, section 28AAA or Chapter X of the said Act, as the case may be, and assigns the said functions to such officers for which purpose invests them with jurisdiction over the whole of India with all the powers under the said Act :

TABLE

S.No	Case of multiple jurisdictions covered by section 110AA in respect of –		Officer of Customs
(1)	(2)		(3)
	(A)	(B)	
1.	Clauses (a) or (b) and (d)	(i) Involving aggregate duty upto rupees five lakhs	(i) Deputy Commissioner of Customs or Assistant Commissioner of Customs who is assigned the function relating to assessment of duty or refund, as the case may be, in the jurisdiction having highest amount of duty, or refund, at the stage of transfer.
		(ii) Involving aggregate duty upto rupees fifty lakhs	(ii) Additional Commissioner of Customs or Joint Commissioner of Customs to whom the Officer specified at (i) above in column (3) is subordinate in accordance with sub-section (2) of section 5.
		(iii) Involving aggregate duty without limit.	(iii) Principal Commissioner of Customs or Commissioner of Customs to whom the officer specified at (i) above in column (3) is

S.No	Case of multiple jurisdictions covered by section 110AA in respect of –		Officer of Customs
(1)	(2)		(3)
	(A)	(B)	
			subordinate in accordance with sub-section (2) of section 5.
2.	Clauses (c) and (d)	(iv) Involving aggregate amount of drawbacks upto rupees five lakhs	(iv) Deputy Commissioner of Customs or Assistant Commissioner of Customs who is assigned the function of allowing drawback in the jurisdiction having highest amount of drawback, at the stage of transfer.
		(v) Involving aggregate amount of drawbacks without limit.	(v) Additional Commissioner of Customs or Joint Commissioner of Customs to whom the officer specified at (iv) above in column (3) is subordinate in accordance with sub-section (2) of section 5.
3.	Clause (d)	(vi) Involving only interest amount	Deputy Commissioner of Customs or Assistant Commissioner of Customs who is assigned the function relating to assessment of duty or refund or drawback, as the case may be, in the jurisdiction having highest amount of interest, at the stage of transfer.

2. This notification shall come into force from the date of publication in the Official Gazette.

[F.No.450/72/2021-Cus IV]

(Ananth Rathakrishnan)

Deputy Secretary (Customs)