

[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.29/2022-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 (1A), (4) and (5) of section 5 of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the said Act), the Central Board of Indirect Taxes and Customs being satisfied it is necessary so to do, specifies that, where in pursuance of any proceedings in accordance with chapter XIIA or XIII of the said Act in respect of which notice stands served, after causing of inquiry, investigation or audit, on the person chargeable with the duty in a case where assessment had already been made, or to whom the refund of the duty had been erroneously made, or to whom the drawback had been erroneously allowed, and pending on the date of commencement of the Finance Act, 2022 (6 of 2022), such notices shall be assigned for the purpose of adjudication under the said Act, as follows, namely,-

(A) In a case of multiple jurisdictions, –

- (i) pending before either the Additional Director General (Adjudication), Directorate of Revenue Intelligence, Delhi or Additional Director General (Adjudication), Directorate of Revenue Intelligence, to the Commissioner of Customs (Adjudication), Delhi or by the Commissioner of Customs (Adjudication), Mumbai, respectively ;
- (ii) pending before an officer of customs appointed for the purpose of adjudication of such case, except the officer specified in (i) above, by the said officer of customs ;
- (iii) other pending cases, by the officer as assigned by the Board in the notification issued under section 110AA of the said Act.

(B) In a case other than the case at (A) above –

- (i) involving duty where assessment already made or duty erroneously refunded –
 - (a) upto rupees five lakhs, by the Deputy Commissioner of Customs or Assistant Commissioner of Customs who has been assigned the

function relating to assessment of duty or refund, as the case may be ;

(b) upto rupees fifty lakhs, by the Additional Commissioner of Customs or Joint Commissioner of Customs to whom the officer specified at (i) (a) above is subordinate, as per sub-section (2) of section 5 of the said Act ;

(c) without limit, by the Principal Commissioner of Customs or Commissioner of Customs to whom the officer specified at (i) (a) above is subordinate, as per sub-section (2) of section 5 the said Act ;

(ii) involving amount of drawbacks-

(a) upto rupees five lakhs, by the Deputy Commissioner of Customs or Assistant Commissioner of Customs who has been assigned the function of allowing drawback in the jurisdiction ;

(b) above rupees five lakhs, by the Additional Commissioner of Customs or Joint Commissioner of Customs to whom the officer specified at (ii) (a) above is subordinate as per sub-section (2) of section 5 of the said Act.

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)