

**F. No. 401/136/2005-Cus III**  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs


North Block, New Delhi.  
24<sup>th</sup> December, 2019

**ORDER**

**Subject: - Revised work distribution under Customs Wing of CBIC**


The work allocation in the Customs Wing of the Board is being revised for a more streamlined and equitable distribution of work.

2. The revised work allocation also includes new areas of work emerging in Customs field earlier not mentioned in the order dated 16<sup>th</sup> February 2009 issued under F. No. 401/136/2005-Cus III.
3. In revision of earlier order dated 16<sup>th</sup> February 2009, hereafter the work allocation for the various Customs sections of the Board shall be as per **Annexure A**.
4. This issues with the approval of the Competent Authority.

  
(Vimal Kumar Srivastava)  
Joint Secretary (Customs)

Copy to:

1. PS to Chairman, CBIC
2. All Members, CBIC
3. Chief Commissioner, CESTAT
4. All Chief Commissioners/ Commissioners of CBIC
5. All Directorates, CBIC
6. All Joint Secretaries/Commissioners/Directors/ Deputy Secretaries, CBIC
7. All Under Secretaries/ OSDs/ STOs/ TOs, CBIC
8. All Sections in Customs Wing
9. Guard File.

  
(Vimal Kumar Srivastava)  
Joint Secretary (Customs)

**1. JOINT SECRETARY (CUSTOMS)**

**A. Customs III Section: Customs Co-ordination**

All matters relating to:

1. Monitoring performance in all areas of work related to Customs except specifically mentioned elsewhere in this order.
2. Trade Statistics and related matters.
3. Coordination amongst multiple sections / multiple divisions under Member (Customs)
4. Notifications under Chapter IV, IVA, IVB, IVC concerning notified and specified goods etc.
5. Policy relating to Single Window Interface for Facilitating Trade (SWIFT), Quality Control on Export Commodities, management of hazardous waste and Co-ordination with other Government Agencies on Prohibitions & Restrictions in terms of Foreign Trade Policy.

**B. Customs-IV Section: Customs Policy, Procedures & Regulations**

All matters relating to:

1. Legislative work relating to Customs Act, 1962 and rules and regulations made thereunder, except specifically mentioned elsewhere in this order.
2. Notification under Chapter II of the Customs Act, 1962.
3. Procedures relating to import and export of goods.
4. Procedures regarding trans-shipment/transit of goods (excluding transit to Afghanistan, China (Tibet Autonomous Region), Nepal, Bhutan, Pakistan, Bangladesh and Myanmar); Coastal shipping; regulation under Chapter XII of the Customs Act, except specifically mentioned elsewhere in this order.
5. Procedures relating to Containerization and Container Convention.
6. Implementation of Revised Kyoto Convention.
7. Issues related to logistics sector (stevedores, shipping agents, Shipping lines etc.) and related matters involving ICES, RMS & ICEGATE.
8. Handling of Cargo in Customs Area Regulations, 2009.
9. Advance rulings.
10. IGST refunds to exporters, IGST refunds to foreign tourists and coordination with GSTN relating to exports
11. Customs duty refunds

### **C. Customs VI Section**

All matters relating to:

1. Trade Facilitation and Customs Clearance Facilitation Committees.
2. Customs Broker Licensing Regulations, 2018.
3. Grant of special permission for landing of aircrafts on international flights at places other than notified airports.
4. Risk Management Policy in relation to Trade Facilitation.
5. Arrears of Customs duty, fine, penalty and write-off.
6. Passenger clearance, Advance Passenger Information (API) & Passenger Name Record (PNR) System.
7. Baggage Rules, 2016; Customs Baggage Declaration Regulations, 2013; Passenger's Baggage (Levy of Fees) Regulations, 1966.
8. Complaints and grievances of passengers.

### **D. Customs Tariff Unit**

All matters relating to:

1. Classification of goods under Customs Tariff Act, 1975 and issue of tariff advices/instructions.
2. Tariff lines and their periodic updation.
3. Conference of Chief Commissioners.
4. Legislative work relating to Anti-dumping, Countervailing and Safeguard Rules.
5. Harmonised Systems Committee of WCO.
6. Project Imports.

### **E. WCO Cell**

All matters relating to:

1. Implementation and monitoring of Trade Facilitation Agreement (TFA) measures.
2. National Committee on Trade Facilitation.
3. WCO/ WTO.

## 2. JOINT SECRETARY (DRAWBACK)

### A. Drawback Division

All matters relating to:

1. Drawback under the Customs Act, 1962 and Customs & Central Excise Duties Drawback Rules, 2017.
2. Monitoring of pendency of Drawback applications/claims.
3. Duty exemption schemes under Foreign Trade Policy except specifically assigned to DG(Export Promotion); Coordination with Ministry of Commerce regarding the above schemes.
4. Board of Trade.
5. Rebate of State levies (RoSL)/ Rebate of State and Central Taxes & Levies (RoCSL)/ Merchandise Exports from India Scheme (MEIS)/Remission of Duties or Taxes on Export Product (RoDTEP).

### B. Export Division

All matters relating to:

1. Export Oriented Units
2. Special Economic Zones and Special Notified Zones
3. Special Jewellery Complexes/ Diamond Bourses and Gem and Jewellery Export Promotion Schemes.
4. Software Technology Park and Electronic Hardware Technology Park Schemes.
5. Legislative work relating to the above schemes (both Customs and Central Excise).

## 3. COMMISSIONER (CUSTOMS & EP)

### A. Customs-V Section:

All matters relating to:

1. Customs Valuation.
2. Transfer pricing including Special valuation branches.
3. Directorate General of Valuation and valuation databases.
4. Work Relating to Valuation Committee of the WTO and the Technical Committee on Customs Valuation of the WCO.
5. Fixation of tariff values.
6. Fixation of Exchange rates for foreign currencies.
7. Exemptions under Section 25(2) of the customs Act.

8. Privileges and exemptions for the President of India and the Governors of States, Diplomatic Corps, UN and Overseas Missions.
9. Sale/ disposal of duty-free goods/ cars by privileged persons.
10. Protocol for VIPs at International Airports and other customs stations.
11. Foreign Post Offices; and Courier imports and exports.
12. E-Commerce.

## **B. International Customs Division (ICD)**

All matters relating to:

1. Bilateral agreements.
2. Regional and Multilateral Trade Agreements.
3. Formulation, interpretation and verification relating to Rules of Origin and procedures etc.
4. WTO Origin Agreement & WCO Technical Committee on Rules of Origin.
5. International organizations like SCO, BRICS, OECD, ASEM etc.
6. Intellectual Property Rights.
7. Customs Mutual Administrative Assistance.
8. ATA Carnets.
9. Overseas Development Assistance to foreign customs administrations.
10. Organizing International Training Events.
11. Foreign travels/deputations.
12. Communication with foreign administrations.

## **C. Land Customs Section**

All matters relating to:

1. Land Customs stations (LCS) including notifications under Section 7 of Customs Act and infrastructure.
2. Land ports Authority of India, Integrated Check Posts
3. Border Haats.
4. Bilateral Trade Agreements (except Rules of Origin and verification of country of origin), capacity building including overseas development assistance and training programmes relating to Afghanistan, China (Tibet Autonomous Region), Nepal, Bhutan, Pakistan, Bangladesh and Myanmar.
5. SASEC.
6. Transport and transit agreements
7. Temporary importation & exhibitions including Carnet de Passages en douane (CPD), TIR Carnet.
8. Warehousing under Customs Act.
9. Inward and outward processing.
10. Duty free shops.

#### 4. COMMISSIONER (RI&I)

##### **A. Equipment**

All matters relating to:

1. Central Revenue Control Laboratories (CRCL) and other laboratories and co-ordination with Participating Government Agencies.
2. Setting up of Inland Container Depots, Container Freight Stations, Air Freight stations and committees related to them.
3. Notification of ports (sea and air) under section 7 of the Customs Act, 1962.
4. Custodians and related Associations.
5. Vehicles, boats, equipment and other non-intrusive inspection systems like scanners meant for field formations.
6. Anti-smuggling equipments.
7. Allotment of Non-Prohibited-Bore weapon and cartridges from the confiscated stock with the Customs to sitting MPs and other VIPs.

##### **B. Customs (Audit)**

1. All matters relating to Customs Audit

##### **C. Customs (Public Accounts Committee)**

1. All matters relating to Customs PAC

##### **D. Anti-Smuggling**

All matters relating to:

1. WHO Framework Convention on Tobacco Control (FCTC) and Protocol thereunder
2. Comments for various important matters such as creation of Special Courts for the trial and economic offences, delegation of Customs Powers to Police Officers etc.
3. Strategic Trade Control (Weapons of mass destruction etc.) and related Conventions and arrangements such as Chemical Weapons Convention, Australia Group, Wasenar Arrangement etc.

**Note:**

- a. Work related to all Complaints, CPGRAMS, VIP references, Parliament Questions and references from Parliamentary Committees to be undertaken by each section with respect to the subjects as per work allocation.
- b. Anything not covered in this order would be handled by Joint Secretary (Customs)