

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

New Delhi, the 30th July, 2020

No. 63/2020-Customs (N.T.)

G.S.R. 482(E).—In exercise of the powers conferred by sub-section (1) of section 4 and sub-section (1) of section 5 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 92/2017-Customs (N.T.), dated the 28th September, 2017, namely:-

In the said notification, in paragraph 1, for the provisos, the following provisos shall be substituted, namely :-

“Provided that the Commissioner of Customs (Appeals), Bengaluru, shall have jurisdiction in relation to an order or decision of the officers sub-ordinate to the officers as mentioned in column (3) against the serial nos. 1, 5, and 6 of the Table above, in respect of the bill of entry entered for home consumption under sub-section (1) of section 46 or for warehousing under section 68 of the said Act for goods imported at a customs station in the jurisdiction of the officer as mentioned in column (3) against serial no. 7 of the Table above and assigned to them electronically in the Customs Automated System for the purposes of sub-section (5) of section 17 and section 18 of the said Act :

Provided further that the Commissioner of Customs (Appeals-1) Chennai and the Commissioner of Customs (Appeals-II) Chennai, shall have jurisdiction in relation to an order or decision of the officers sub-ordinate to the officers as mentioned in column (3) against serial no. 1 and 7 of the Table above, in respect of the bill of entry entered for home consumption under sub-section (1) of section 46 or for warehousing under section 68 of the said Act for goods imported at a customs station in the jurisdiction of the officer as mentioned in column (3) against serial nos. 5 and 6 of the Table above and assigned to them electronically in the Customs Automated System for the purposes of sub-section (5) of section 17 and section 18 of the said Act :

Provided further that the Commissioner of Customs (Appeals), Delhi, shall have jurisdiction in relation to an order or decision of the officers sub-ordinate to the officers as mentioned in column (3) against the serial nos. 5, 6, and 7 of the Table above, in respect of the bill of entry entered for home consumption under sub-section (1) of section 46 or for warehousing under section 68 of the said Act for goods imported at a customs station in the jurisdiction of the officer as mentioned in column (3) against serial no. 1 of the Table above and assigned to them electronically in the Customs Automated System for the purposes of sub-section (5) of section 17 and section 18 of the said Act :

Provided further that the Commissioner of Customs (Appeals) Mumbai-I shall have jurisdiction in relation to an order or decision of the officers sub-ordinate to the officers as mentioned in column (3) against serial no. 3 and 4 of the Table above, in respect of the bill of entry entered for home consumption under sub-section (1) of section 46 or for warehousing under section 68 of the said Act for goods imported at a customs station in the jurisdiction of the officer as mentioned in column (3) against serial no. 2 of the Table above and assigned to them electronically in the Customs Automated System for the purposes of sub-section (5) of section 17 and section 18 of the said Act :

Provided further that the Commissioner of Customs (Appeals) Mumbai-II shall have jurisdiction in relation to an order or decision of the officers sub-ordinate to the officers as mentioned in column (3) against serial no. 2 and 4 of the Table above, in respect of the bill of entry entered for home consumption under sub-section (1) of section 46 or for warehousing under section 68 of the said Act for goods imported at a customs station in the jurisdiction of the officer as mentioned in column (3) against serial no. 3 of the Table above and assigned to them electronically in the Customs Automated System for the purposes of sub-section (5) of section 17 and section 18 of the said Act :

Provided further that the Commissioner of Customs (Appeals) Mumbai-III, shall have jurisdiction in relation to an order or decision of the officers sub-ordinate to the officers as mentioned in column (3) against serial no. 2 and 3 of the Table above, in respect of the bill of entry entered for home consumption under sub-section (1) of section 46 or for warehousing under section 68 of the said Act for goods imported at a customs station in the jurisdiction of the officer as mentioned in column (3) against serial no. 4 of the Table above and assigned to them electronically in the Customs Automated System for the purposes of sub-section (5) of section 17 and section 18 of the said Act”.

[F. No. 437/48/2014- Cus. IV]

ANANTH RATHAKRISHNAN, Dy. Secy. (Customs)

Note : The principal Notification No. 92/2017-Customs(N.T.), dated the 28th September, 2017, was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 1210(E), dated the 28th September, 2017, and was last amended by Notification No. 51/2020-Customs(N.T.), dated the 5th June 2020, published in the Gazette of India, Extraordinary, *vide* number G.S.R. 353(E) dated the 5th June, 2020.