



**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-GENERAL),  
MUMBAI ZONE-II, JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA  
SHEVA, TALUKA: URAN, DISTRICT: RAIGAD, MAHARASHTRA-  
400707.**

F. No. S/V-30(272)2016-17

Date: 30.11.2016

**STANDING ORDER NO. / 2016**

**Subject:** Procedure of Refund, Demand, Adjudication, Review and Appeal of Units located / registered in SEZ's within the Jurisdiction of JNCH consequent to Notification No 772(E) dated 05.08.2016 **(F. No 6/40/2012-SEZ) - regarding.**

Attention of all officers and staff of JNCH and officers and staff posted to SEZ is invited to the above mentioned subject.

**2.** The Central Government vide Gazette Notification No 772(E) dated 05.08.2016 **(F. No 6/40/2012-SEZ)** has amended Special Economic Zones Rules, 2006. In the said Special Economic Zones Rules, 2006 in rule 47, after sub rule (4) has been inserted, namely-

*"Refund, Demand, Adjudication, Review and Appeal with regard to matters relating to authorized operations under Special Economic Zones, Act, 2005, transactions and goods and services related thereto, shall be made by the Jurisdictional Customs and Central Excise Authorities in accordance with the relevant provisions contained in the Customs Act, 1962, the Central Excise Act, 1944 and the Finance Act, 1994 and the rules made thereunder of the notification issued there under."*

Hence the procedure **of Refund, Demand, Adjudication, Review and Appeal of cases pertains to the Units located in** SEZ's within the Jurisdiction of JNCH **will be dealt in following manner:**

**3. Procedure for claiming Refund:**

The claim of refund of duty pertain to Unit located/registered **in** SEZ's within the Jurisdiction of JNCH will be dealt by Central Refund Cell (CRC), Nhava Sheva-III Commissionerate, JNCH. All refund applications pertaining to SEZ units in the jurisdiction of JNCH will be acknowledged and decided / disposed off in the similar manner as being done in respect of other refund claims (pertaining to units other than SEZ units).

**4. Procedure for Demand & Adjudication:**

The adjudication, of cases pertaining to SEZ units in the jurisdiction of JNCH will be recorded / accounted for by Central Adjudication Cell (CAC). Adjudication of such cases will be done in accordance with CBEC vide Circular No. 24/2011-Cus. dated 31-5-2011 [F.No. 450/11/2009-Cus. IV], which has specified the 'proper officer' for

issuance of show cause notice and adjudication of cases, where SCNs are issued under section 28 of the Customs Act, 1962, cases of export under the drawback and Export Promotion Schemes and prescribed the powers of adjudication of the officers of Customs. Accordingly, depending upon the amount involved, adjudication of cases pertaining to SEZ units in the jurisdiction of JNCH will be undertaken by following officers:

- i. Commissioner of Customs, Nhava Sheva-General.
- ii. Additional / Joint Commissioner of Customs (in charge of SEZ or as designated by Commissioner, NS-G), Nhava Sheva-General.
- iii. Deputy / Assistant Commissioner of Customs (in charge of SEZ or as designated by Commissioner NS-G), Nhava Sheva-General.

Monetary limits for Adjudication as per CBEC Circular No. 24/2011-Cus., dated 31-5-2011 is as under:

**I: In case of Import, the Adjudication powers shall be under:**

<b>Level of Adjudication Officer</b>	<b>Amount of duty involved</b>
Commissioner of Customs (G)	Without any limit
ADC/JC (SEZ)	Upto Rs.50 lakhs
AC/DC (Adjudication)	Upto Rs. 5 lakhs

**II: In case of Export Promotion Schemes i.e. DEPB / Advance Authorization / DFIA / Reward Schemes, the adjudication powers shall be under:**

<b>Level of Adjudication officer</b>	<b>Duty Incentive amount</b>
Commissioner of Customs (G)	Without any limit.
ADC/JC (SEZ)	Upto Rs.50 lakhs.
AC/DC (Adjudication)	Upto Rs.5 lakhs.

**III: proper officer for the issuance of Show Cause Notice and adjudication of cases under the provisions of Rule 16 of the Customs, Central Excise and Service Tax Drawback Rules:**

(i) In case of simple demand of erroneously paid drawback, issuing Show Cause Notice and adjudication of case without any limit by Assistant / Deputy Commissioner of Customs (Adjudication).

(ii) In cases involving collusion, wilful misstatement or suppression of facts etc.

<b>Level of Adjudication Officer</b>	<b>Amount of Drawback</b>
Additional / Joint Commissioner of Customs (SEZ)	Without any limit

Deputy / Assistant Commissioner of Customs (Adjudication)	Upto Rs.5 lakhs
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### 5. Procedure for Review, Appeal:

The review & appeal of cases pertains to Units located/registered **in** SEZ within the Jurisdiction of JNCH, will be dealt by "Central Legal Cell (CLC), presently under the administrative control of NS-V. Such files should be put up by DC/AC in charge of CLC before Commissioner of Customs, NS-G through Additional / Joint Commissioner in charge of SEZ unit (NS-G). DC / AC posted in SEZ (Specified Officer) will be required to submit comments in respect of Order-in-Original as well as Appellate orders and monitor the progress of such cases in co-ordination with CLC and ADC/JC in charge of SEZ units.

**6.** All the all officers and staff of JNCH & officers and staff posted to SEZ should adhere to the above guidelines/directions. In case of any difficulty, the specific issue may be brought to the notice of Additional Commissioner / Joint Commissioner (SEZ)

(SUBHASH AGRAWAL)  
COMMISSIONER OF CUSTOMS-NS-G

F. No. S/V-30(272)2016-17

Dated: 30.11.2016

To:

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH for information.
2. The Development Commissioner, SEEPZ, Mumbai
3. The Pr. Commissioner of Customs, NS-1, JNCH
4. The Commissioner of Customs, NS-G/ NS-II / NS-III/ NS-IV / NS-V, JNCH
5. All Additional / Joint Commissioner of Customs, JNCH
6. The Specified Officer, Arshiya, FTWZ,
7. All Deputy / Assistant Commissioner of Customs, JNCH
8. All Sections / Groups of NS-G, NS-I, NS-II / NS-III/ NS-IV / NS-V, JNCH
9. The DC/EDI for uploading on the JNCH Website