



GOVERNMENT OF INDIA  
OFFICE OF THE COMMISSIONER OF CUSTOMS(PREVENTIVE)  
UTTAR PRADESH & UTTARAKHAND  
5<sup>TH</sup> FLOOR, KENDRIYA BHAWAN, SECTOR-H, ALIGANJ, LUCKNOW - 226 024.

**GENERAL INSTRUCTIONS**

**Standing Order No. 01/2016-Customs Dated: 23.05.2016**

**Sub : Recovery of arrears – Certain instructions – Reg.**

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During meetings with the Divisional Officers and the officers posted in headquarters on review of arrears of revenue cases, it has been noticed that there is no standard procedure to deal with the cases where the defaulter is not traceable or the defaulter is traceable but is not responding. The matter has been examined and following instructions are issued.

- (i) For initiating action under Section 142 of the Customs Act, 1962, all the Divisional Officers are appointed as Authorized Officer as required in Board's Circular No. 365/81/97-CX dt. 15.12.97. The authorized officer will prepare a certificate in Appendix-I of the Board's Circular and send it to all other Divisions / AC (TRC) in the Commissionerate, all the other Commissioners in Lucknow Zone and Meerut Zone and other Chief Commissioners outside U.P. & Uttarakhand.
- (ii) It is necessary to identify the properties/assets of the defaulters. For this purpose, different authorities are to be approached. A standard checklist and proforma letters to different authorities are enclosed as Annexure-1 and Annexures-II to VII. Divisional Officers will take actions as per the standard checklist and write letters to all the authorities simultaneously. The matter should be pursued periodically with the authorities for at least three to four months.
- (iii) If the above efforts result in identification of assets/properties, further action in terms of the Circular dt. 15.12.1997 ibid is to be taken. Services of the Auctioneer can be utilized for auction/sale of the properties after following the prescribed procedure.

- (iv) In cases, where no property/assets could be identified, a list of such cases will be prepared and sent to the TRC Section of the Headquarters so as to approach the DGRI and DGCEI with a copy to Nodal Officer in terms of clause xxiii under Para 3 of Board's O.M. dt. 12.8.2004 issued vide F.No.296/34/2004 CX-9 (PF). TRC Section will put up the files to the Commissioner each month so that the matter could be taken up periodically with DGRI, DGCEI and the Nodal Officer.
- (v) If the above actions do not yield desired results, write off proposals may be examined in terms of CBEC Circular No. 946/07/2011 dated 01.06.2011.

( S. K. SHARMA )  
COMMISSIONER  
CUSTOMS (P) :: LUCKNOW

C.No VIII(25)174-Tech/DCAC Conf./2014

Date-23.05.2016

Copy to :

1. The Chief Commissioner, Customs (P) Zone, Patna, for information please.
2. The Deputy Commissioner (Prev.), Customs (P) Commissionerate, Lucknow for information & necessary action.
3. The Deputy Commissioner, Customs (P) Division, Varanasi for information & necessary action.
4. The Deputy Commissioner, Customs (P) Division, Bareilly for information & necessary action.
5. The Deputy Commissioner, Air Customs, CCSI Airport, Lucknow for information & necessary action.
6. The Assistant Commissioner, Customs (P) Division, Nautanwa for information & necessary action.
7. The Assistant Commissioner, Customs (P) Division, Gorakhpur for information & necessary action.
8. The Assistant Commissioner, Customs (P) Division, Lucknow for information & necessary action.
9. The Assistant Commissioner (TRC), Customs (P) Commissionerate, Lucknow for information & necessary action.

COMMISSIONER  
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