Corrigendum to Standing order No. 3/2018 dated 09.04.2018

Subject: Market Verification for ascertaining Present Market value and re-determining the value of goods for export, reg.

In the Standing Order No. 3/2018 dated 09.04.2018, the para 3 may be substituted as follows:-

"3. In this regard, it is once again reiterated that the CBEC instructions should be strictly followed. In cases, where Show Cause Notice referred to in section 124 of the Customs Act, 1962 is oral, A.C / D.C / J.C / A.D.C in-charge of Export Shed should invariably pass a speaking order as per Section 122 while deciding the case in terms of Sections 14 and 113 read with Sections 76(1)(b) and 114 of the Customs Act, 1962. However, in the cases made on the basis of SIIB intelligence where the said Show Cause Notice is oral, A.C / D.C / J.C / A.D.C in-charge of SIIB should invariably pass a speaking order as per Sections discussed supra."

2. This issues with the approval of the commissioner.

Copy forwarded to:
1. The Chief Commissioner of Customs (Delhi Zone) New Custom House, New Delhi.
2. PA to the Commissioner of Customs (Export), ICD, TKD New Delhi.
3. The Additional Commissioner/ Joint Commissioner of Customs (Export), ICD, TKD, New Delhi.
4. All Deputy/Assistant Commissioner of Customs (Export), ICD, TKD, New Delhi.
5. Guard File.
6. Notice Board.

Assistant Commissioner
(ICD-Tughlakabad Exports)