

OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS (DZ),
NEW CUSTOM HOUSE, NEW DELHI.

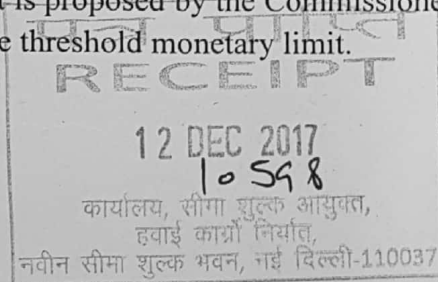
C.No. CCCU(DZ)Cus/Legal/Clarification on concurrence/159/2017/ Dated : .12.2017
44528/11/12/17

STANDING ORDER NO. 10 / 2017-18

Subject:- Concurrence of Chief Commissioner of Customs for acceptance of orders of CESTAT / Courts where the amount involved is below the threshold limit for filing appeals – Reg.

In terms of Board's instructions vide F.No. 390/Misc/163/2010-JC dated 17.08.2011,17-12-2015 and 30-12-2016, appeals shall not be filed by the Department in the Tribunal / High Court and the Supreme Court in cases where the amount involved is below the prescribed threshold monetary limit even though such orders are against revenue, except the category of cases mentioned in paragraph 3 of Instructions dated 17-08-2011 and paragraph 2 of Instructions dated 17-12-2015. In terms of paragraph 3(ii) of Board's Circular No. 935/25/2010-CX dated 21.09.2010, all orders which are against revenue but found acceptable by the Commissioners will be put up to the jurisdictional Chief Commissioner for concurrence. A doubt has arisen whether in the cases which are against the revenue and below the threshold limit, concurrence of the Chief Commissioner is required or not.

It is clarified that in cases where it is decided by the Commissioner not to file appeal solely on the ground of below the threshold monetary limit, concurrence of the Chief Commissioner is not required. This is in line with the decision of the Board communication vide F.No 390/Misc/141/2011-JC dated 02.11.2011. However, concurrence of the Chief Commissioner will be required in the cases which are against the revenue and it is proposed by the Commissioner to accept the order on merit, even if they are below the threshold monetary limit.



(Sunil K. Sawhney)
Chief Commissioner of Customs
Delhi Zone

Copy To:-

1. The Pr. Commissioner of Customs, / Commissioner ACC (Import/Export), NCH, New Delhi.
2. The Commissioner of Customs ICD(Import/Export), Tughlakabad,
3. The Commissioner of Customs ICD Patparganj.
4. The Commissioner of Customs General, NCH New Delhi.
5. The Commissioner of Customs IGI Airport, Terminal-3, New Delhi
- ✓ 6. Sh. Arjun Lal Meena, Deputy Commissioner of ACC, Export with the request to upload the same on the website of Delhi Custom Zone.
7. Notice Board.
8. Guard File.

Additional Commissioner
CCCU(DZ)