

Customs – Non Tariff

Notification No. 42/2019-Custons(N.T)

Date – 18.06.2019

Customs (Supplementary Notice) Regulations, 2019

The Central Board of Indirect Taxes and Customs has made the regulations, namely:-

Short title and commencement. –

(1) These regulations may be called the Customs (Supplementary Notice) Regulations, 2019.

(2) They has come into force on the date of their publication in the Official Gazette

Application. –

These regulations shall apply to the notices issued under clause (a) of subsection (1) or in subsection (4) of section 28 or under second proviso to section 124 of the Act including those which have not been adjudicated on the date of enforcement of these regulations.

Manner and circumstances under which a supplementary notice may be issued.—

Where a notice has been issued under section 28 or section 124 of the Act, a supplementary notice may be issued by the proper officer in any of the following circumstances:

(a) in case there is a difference in the quantum of duty demanded in such notice including the cases which may necessitate change in adjudicating authority;

(b) for invoking penal action under the provisions of the Act against a person/persons in addition to those charged in such notice;

(c) for invoking additional section/sections of the Act in such notice;

(d) in case there is any additional evidence that may have a significant bearing on the outcome of the case.

For more details, please follow - <http://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2019/cs-nt2019/csnt42-2019.pdf;jsessionid=8B8505C0BD75B71DEC821EFBF5F475DE>