

Customs – Circulars

Circular No. 12/2019

Date – 24.05.2019

Customs regarding Guidelines for launching of Prosecution in relation to offences punishable under the Customs Act, 1962--foreign currency, foreign nationals

There has been a steep rise in the cases of outright of gold and foreign currency by foreign nationals and these accused persons have no interest /asset in India and once released on bail, they are not available to face trial.. Therefore service of Show Cause Notice to these foreigners also becomes difficult. Accordingly, it was suggested that “foreign currency” may be added in the list of items mentioned in para 6 of the circular dated 23.10.2015 as amended and where the case relates to foreign nationals , it may be allowed to launch prosecution within 60 days.

It has been decided to substitute Para 6 of the aforesaid circular with the following, namely-

6. Stage for launching of prosecution: Normally prosecution may be launched immediately on completion of adjudication proceedings. However, in respect of cases involving offences relating to items, viz Gold, Foreign Currency, Fake Indian Currency Notes, Arms , Ammunitions and explosive , antiques, art treasures, wild life items and endangered species of flora and fauna , prosecution may preferably be launched immediately after issuance of Show Cause Notice under the Customs Act,1962. Further in cases involving Foreign Nationals prosecution may be launched at the earliest even before issuance of Show Cause Notice.