

Date: 27.03.2017

**INSTRUCTION No.3/2017**

Sub: : Forwarding of orders-in-original/speaking orders passed by the adjudicating authorities to the review cell – Inordinate delay- Instructions -Regarding.

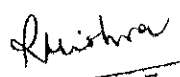
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During the course of review of Orders-In-Original under Section 129 of the Customs Act, 1962, it is observed that the orders-in-original/speaking orders passed by the adjudicating authorities are received in Review Cell after inordinate delay and in some cases even after lapse of statutory limit of three months for review provided under Section 129D (3) of the Customs Act, 1962.

2. The above mentioned scenario is detrimental to the interests of revenue. The criteria of date of receipt of order mentioned in Section 129D(3) of the Customs Act, 1962 does not extend the period of limitation of 3 months for review on the unjustifiable ground like delayed receipt of adjudication order. This may also pose a difficult situation to justify delayed fining of appeals before the appellate authority in the event of Reviewing Authority directing to file an appeal against such orders received after inordinate delay.

3. Hence, the adjudicating authorities, respective appraising groups and supervisory heads of respective sections are directed to ensure forwarding of orders-in-original/speaking orders/adjudication orders passed under the Customs Act, 1962 to the Review Cell soon after the orders are passed or on the date such order is dispatched to the party. In this connection, delay beyond five (5) working days in forwarding of orders to Review Cell after they are passed will be viewed seriously and responsibility for such delay shall lie on adjudicating authority/Appraising Group/Supervisory Head.

This issues with the approval of the Commissioner.

  
(SUDHAKAR MISHRA)  
7.4.17  
ADDITIONAL COMMISSIONER

To  
All DCs/ACs  
All Appraisers  
All Section Heads