

Customs (Settlement of Cases) Rules, 2007

UNION OF INDIA

India

Customs (Settlement of Cases) Rules, 2007

Rule CUSTOMS-SETTLEMENT-OF-CASES-RULES-2007 of 2007

- Published on 28 May 2007
- Commenced on 28 May 2007
- [This is the version of this document from 28 May 2007.]
- [Note: The original publication document is not available and this content could not be verified.]

Customs (Settlement of Cases) Rules, 2007Published vide Notification in the Gazette of India, Extraordinary, Part 2, Section 3(i), No. 240, dated 28.5.2007

1675.

No. G.S.R. 393(E), dated 29.5.2007. - In exercise of the powers conferred by section 156 of the Customs Act, 1962 (52 of 1962) and in supersession of the Customs (Settlement of Cases) Rules, 1999, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely :-

1. Short title and commencement.

(1)These rules may be called the Customs (Settlement of Cases) Rules, 2007.(2)They shall come into force on and from the 1st day of June, 2007.

2. Definitions.

- In these rules, unless the context otherwise requires, -(a)"Act" means the Customs Act, 1962 (52 of 1962);(b)"Form SC(C)-1 [or "Form SC (C)-2] [Inserted by Notification No. G.S.R. 348(E), dated 12.4.2017 (w.e.f. 28.5.2007).] means the form appended to these rules;(c)"section" means section of the Act;(d)words and expressions used herein and not defined but defined in the Act, shall have the meanings respectively assigned to them in the Act.

3. Form and manner of application.

(1)An application under sub-section (1) of section 127B shall be made in Form SC(C)-1.(1A)[An application under sub-section (5) of section 127B shall be made in Form SC (C)-2.] [Inserted by Notification No. G.S.R. 348(E), dated 12.4.2017 (w.e.f. 28.5.2007).](2)The application referred to in

sub-(1), the verification contained therein and all relevant documents accompanying such application shall be signed, -(a)in case of an applicant, by the applicant himself or where the applicant is absent from India, then, either by the applicant himself or by any other person duly authorized by him in this behalf and where the applicant is a minor or is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;(b)in the case of a Hindu undivided family, by Karta of such family and, where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family;(c)in the case of a company or local authority, by the principal officer thereof;(d)in the case of a firm, by any partner thereof, not being a minor;(e)in the case of any other association, by any member of the association or the principal officer thereof; and(3)Every application in Form SC(C)-1 [or "Form SC (C)-2", as the case may be] [Inserted by Notification No. G.S.R. 348(E), dated 12.4.2017 (w.e.f. 28.5.2007).] shall be filed in quintuplicate and shall be accompanied by a fee of one thousand rupees.(4)The additional amount of customs duty accepted by the applicant under sub-section (1) of section 127B , along with interest due thereon, shall be deposited by him in any of the authorised banks under TR-6 challan in quintuplicate.

4. [Disclosure of information in the application for settlement of cases. [Substituted by Notification No. G.S.R. 348(E), dated 12.4.2017 (w.e.f. 28.5.2007).]

- The Settlement Commission shall, while calling for a report from the Commissioner of Customs under subsection (3) of section 127C, forward a copy of the application referred to in sub-rule (1) or sub-rule (1A) of rule 3, as the case may be, to the Commissioner of Customs along with the annexure and the statements and other documents accompanying such annexure to the application.]

4. Disclosure of information in the application for settlement of cases.- The Settlement Commission shall, while calling for a report from the Commissioner of Customs under sub-section (3) of section 127C , forward a copy of the application referred to in sub-(1) of 3 along with the annexure to the application and the statements and other documents accompanying such annexure.

5. Manner of Provisional Attachment of Property.

(1)Where the Settlement Commission orders attachment of property under sub-section (1) of section 127D, it shall send a copy of such order to the Commissioner of Customs or the Commissioner of Central Excise having jurisdiction over the place in which the applicant owns movable or immovable property or resides or carries on his business or has his bank account.(2)On receipt of the order referred to in sub-(1), the Commissioner may authorise any officer subordinate to him and not below the rank of an Assistant Commissioner of Customs or an Assistant Commissioner of Central Excise, as the case may be, to take steps to attach such property of the applicant.(3)The officer authorised under sub-(2) shall prepare an inventory of the property attached and specify in it, in the case of the immovable property the description of such property sufficient to identify it and in case of the movable property, the place where such property is lodged or kept and shall hand over a copy of the same to the applicant or to the person from whose charge the property is attached.(4)The officer authorised under sub-(2) shall send a copy of the inventory so prepared each to the

Commissioner of Customs or the Commissioner of Central Excise, as the case may be, and also to the Settlement Commission.

6. Fee for copies of reports.

- Any person who makes an application under section 127G, for obtaining copies of reports made by any Officer of Customs, shall pay a fee of five rupees per page of each report or part thereof. Form SC (C)-1[See rule 3 of the Customs (Settlement of Cases) Rules, 2007]Before the Customs and Central Excise Settlement CommissionForm Of Application For Settlement Of A Case Under Section 127-B

- 1 Full Name of the applicant
- 2 (i) Postal address of the applicant;
(ii) E-mail address of the applicant, if any
- 3 (i) Address for communication;
(ii) Telephone No.
- 4 (i) Permanent Account No.;
(ii) IEC No.;
(iii) Status: [see note 2]
- 5 (i) Commissioner of Customs having jurisdiction over the applicant:
(ii) Postal address of the Commissioner of Customs having jurisdiction over the applicant:
- 6 Details of the Show Cause Notice issued to the applicant
 - (i) Show Cause Notice No. and date
 - (ii) Period of dispute in the notice
 - (iii) Duty demanded in the notice (in Rs.)
 - (iv) Dispute in connection with which the application for settlement is made.
 - (v) Adjudicating authority before whom the notice is pending adjudication.
- 7 (i) Whether Bill(s) of Entry or Shipping Bill(s), as the case may be, showing full particulars of the goods and customs duty paid was/were filed.
(ii) Whether the disputed goods were entered in the Bill(s) of Entry or Shipping bill(s). If so, details thereof.
Note:- Self-attested copies of relevant Bill(s) of Entry/Shipping Bill(s) to be enclosed.
- 8 Date of seizure, if any.
- 9 Brief facts of the case and particulars of the issues to be settled.
- 10 (a) Amount of duty accepted as payable for settlement. (in Rs.)
(b) Interest on the said admitted duty (in Rs.)
- 11 Payment details of the duty accepted, by the applicant along with interest as at (10) above. (TR-6 challan No. and date).
- 12 Whether any application for settlement has been filed by the applicant before any Bench of Settlement commission on or before 31st May, 2007, if so, details thereof.

- (a) Application No. and date
- (b) Amount admitted for settlement
- (c) Details of final order of the Commission
- (d) Whether settlement amount has been paid in terms of the order

Whether any application for settlement (other than the present one) has been filed by the applicant before any Bench of Settlement Commission on or after 1st June, 2007. If yes, the following information may be provided:

- (a) Application No. and date
- (b) Show cause notice No. and date
- (c) Amount of admitted duty
- (d) Issue involved
- (e) Status of the application, if decided, then
 - (i) Settlement order No, and date
 - (ii) Details of deposit of settlement amount

If any other application, filed by the applicant, on or after 1st June, 2007, is pending before the Settlement Commission, then whether the present application for settlement involves issue identical to the issue in respect of which the other application is pending before the Settlement Commission as on date.

Signature of the applicant Verification I son/ daughter/ wife of residing at do solemnly declare that I am making this application in my capacity as and I am competent to verify it. That the contents of this application are true and that I have not filed any application for settlement in contravention of the provisions of the Chapter XIVA of the Customs Act, 1962 before the Settlement Commission and also that no information relevant to the facts of the case has been suppressed. Annexures of the document accompanying the application are true copies of the originals and the tables showing financial transactions as correct and are duly attested by me. That no proceeding in respect of the case for which settlement is being sought, is pending before Commissioner (Appeal), Customs, Excise and Service Tax Appellate Tribunal or the courts, as the case may be, as has been remanded back to the adjudicating authority by the said appellate authorities. Verified today the day of (mention the month and year) at (mention the place) Deponent Note: -

1. The application fee should be credited in a branch of the authorised bank or a branch of the State Bank of India or a branch of Reserve Bank of India and the triplicate copy of the challan sent to the Settlement Commission with the application. The Settlement Commission will not accept cheques, drafts, hundies or other negotiable instruments.

2. Please state whether individual, Hindu undivided family, company, firm, an association of persons, etc.

3. Details of the additional amount of Customs duty accepted as payable and interest thereon referred to item 10 of the application shall be furnished in annexure to this application.

4. Original copy of the TR-6 challan indicating amount of duty accepted as payable for settlement and interest thereon, referred to in item 10, be retained by the applicant, duplicate be endorsed to Customs Officer having jurisdiction over the applicant, triplicate be endorsed to the jurisdictional Chief Accounts Officer of the Custom Commissionerate, quadruplicate be retained by the bank and quintuplicate copy be enclosed with this application form.

Annexure Statement containing particulars, referred to in item 9 of the application made under Section 127-B(1)-

1. Details of information which has not been correctly declared in the Bill of Entry/Shipping Bill;

2. Duty liability accepted to be payable out of the total duty demanded in the show cause notice issued in the manner in which such duty liability has been derived;

3. Full and true disclosure of the facts regarding the issues to be settled, including the terms of settlement sought for by the applicant.

Place :Signature of the applicant Date :[Form No.SC (C)-2] [Inserted by Notification No. G.S.R. 348(E), dated 12.4.2017 (w.e.f. 28.5.2007).][under sub-rule (1A) of rule 3 of the Customs (Settlement of Cases) Rules, 2007]Before the Customs and Central Excise Settlement Commission_____Bench at _____Form of application for settlement of a case of person under sub-section (5) of section 127B of the Act

1. Full name of the Person
2. (i) Postal address of the person
(ii) E-mail address of the Person, if any
3. (i) Address for communication
(ii) Telephone No.
4. (i) Permanent Account No.
(ii) IEC No. (if any)
(iii) Status (see note 2)

5. (i) Commissioner of Customs having jurisdiction over the person
 - (ii) Postal address of the Commissioner of Customs having jurisdiction over the person
- Details of Show Cause
6. Notice issued to the person
 - (a) Show Cause Notice No. and date
 - (b) Period of dispute in the notice
 - (c) Duty demanded in the notice (in Rs.)
 - (d) Name of the noticee in the Show Cause Notice from when the duty is demanded
 - (e) Whether the case of noticee from whom the duty is demanded, has been settled by the Commission or application is pending for settlement before the Commission. If yes, please provide the status and details of that application.
 - (f) Dispute in connection with which the application for settlement is made.
 - (g) Adjudicating authority before whom
 - (h)
 - (i) the notice of any person is pending adjudication.

Brief facts of the case

7. and particulars of the issues to be settled

Signature of the Person Verification I son/ daughter of residing at do solemnly declare that I am making this application in my capacity as, and I am competent to verify it. That the contents of this application are true and that I have not filed any application for settlement of the provisions of the Chapter XIVA of the Customs Act, 1962 before the Settlement Commission and also that no information relevant to the facts of the case has been suppressed. Annexures of the documents accompanying the application are true copies of the originals and the tables showing financial transactions are correct and are duly attested by me. That no proceeding in respect of the case for which settlement is being sought, is pending before Commissioner (Appeals), Customs, Excise and Service Tax Appellate Tribunal or the courts, as the case may be, or has been remanded back to the adjudicating authority by the said appellate authorities/courts. Verified today the day of (mention the month and year) (mention the place) Deponent Note. - 1. The application fee should be credited in a branch of the authorized bank or a branch of the State Bank of India or a branch of Reserve Bank of India and the triplicate copy of the challan sent to the Settlement Commission with application. The Settlement Commission will not accept cheques, drafts, hundies or other negotiable instruments.

2. Please state whether individual, Hindu undivided family, company, firm, an association of persons, etc.

AnnexureStatement containing particulars, referred to in item 7 of the application made under sub-section (5) of section 127B of the Customs Act, 1962.

2. Full and true disclosure of the facts regarding the issues to be settled including the terms of settlement sought for by the applicant.

Signature of the PersonPlace :Date :