

Customs

Clause 63 seeks to amend section 28B of the Customs Act so as to insert a new sub-section therein to enable the Central Government to recover any amount collected by any person representing as duty of customs in excess of the duty assessed or determined or paid on any goods, and also to recover any amount collected by any person as representing duty of customs on any goods, which are wholly exempt or are chargeable to nil rate of duty. Accordingly, certain consequential amendments have been made in sub-sections (2) and (4) of the said section.

Clause 64 seeks to amend section 108 of the Customs Act so as to omit the words “duly empowered by the Central Government in this behalf” from sub-section (1) of the said section with a view to give powers to all Customs Officers to issue summons.

Clause 65 seeks to amend section 117 of the Customs Act so as to increase the maximum amount of penalty for contravention of any provision of the Act from existing ten thousand rupees to one lakh rupees, where no express penalty is provided elsewhere.

Clause 66 seeks to amend sub-section (2) of section 129A of the Customs Act by inserting a proviso so as to provide that in case the Committee of Commissioners of Customs differs in its opinion on the order passed in an appeal by the Commissioner (Appeals), it shall refer the matter to the jurisdictional Chief Commissioner who shall consider the facts of the case and the points of difference and if he is of the opinion that the order passed by the Commissioner (Appeals) is not legal or proper, direct the proper officer to appeal to the Appellate Tribunal against the order of the Commissioner (Appeals). The jurisdictional Chief Commissioner shall be the Chief Commissioner having jurisdiction over the adjudicating authority who has decided the case.

Clause 67 seeks to amend section 1290 of the Customs Act with a view to,-

- (i) insert a proviso to sub-section (1) so as to provide that in case of the Committee of Chief Commissioners of Customs differs in its opinion about the legality or propriety of the order passed by the Commissioner of

Customs as an adjudicating authority, it shall refer the matter to the Board which shall consider the facts of the case and the difference between them and if it is of the opinion that the order passed by the Commissioner is not legal or proper, direct the Commissioner or any other Commissioner to appeal to the Appellate Tribunal against the order.

(ii) Substitute sub-section (3) to provide that every order under sub-section (1) or sub-section (2) of section 129D of the Act shall be made within a period of three months from the date of communication of the decision or the order of the adjudicating authority. The proposed amendment is of consequential nature in view of amendment of sub-section (1) of section 129D of the said Act.

Clause 68 seeks to insert a new section 129EE in the Customs Act to provide for payment of interest in case of delayed refund of amount deposited by the appellant in pursuance of the order of the Commissioner (Appeals) or the Appellate Tribunal, when the decision is in favour of the appellant. It provides that in case the amount is not refunded within three months from the communication of the order of the appellate authority, unless the order of the appellate authority is stayed by a superior court or tribunal, interest at the rate specified in section 27A shall be paid after the expiry of three months from the communication of the order of the appellate authority till the date of refund of the amount.

Clause 69 seeks to amend section 141 of the Customs Act so as to regulate the manner in which the imported or export goods may be received, stored, delivered, dispatched or otherwise handled in a customs area by any person and to specify by regulations the responsibilities of persons engaged in the aforesaid activities.

Clause 70 seeks to amend section 158 of the Customs Act so as to increase the maximum amount of penalty for contravention of any of the rules from five hundred rupees to fifty thousand rupees, and also to increase the maximum amount of penalty from two hundred rupees to fifty thousand rupees, for contravention of regulations.

Clause 71 seeks to give retrospective effect to condition No.7 of Notification number G.S.R. 277(E), dated 1st April, 2003 (53/2003 - Customs), as amended vide number G.S.R. 673 (E), dated 17th November, 2005 (97/2005-Customs), so as to allow the importer to avail of the drawback or CENVAT credit of additional duty against the amount debited in the Duty Free Credit Entitlement (OFCE) certificate.

Customs tariff

Clause 72 seeks to amend,-

(i) the First Schedule to the Customs Tariff Act in the manner specified in the Second Schedule with a view to enhance the rate of duty on certain items;

(ii) the Second Schedule to the Customs Tariff Act in the manner specified in the Third Schedule with a view to increase export duty on chromium ores and concentrates.