

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (ii)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification No.30/2022-Customs (N.T.)

New Delhi, dated the 31st March , 2022

S.O. (E). - In exercise of the powers conferred by sub-sections (1),(4) and (5) of section 5 of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as said Act), the Central Board of Indirect Taxes and Customs on being satisfied that it is necessary so to do, hereby notifies that in the case of goods for which entry was made under the Act and assessment has already been made but such a case falls outside the purview of section 110AA of the said Act by virtue of there being absence of duty having been short-levied, not levied, short-paid or not paid, then the officer of customs shall, after causing inquiry or investigation, transfer the relevant documents along with report in writing for further required action, for the purpose of section 124 of the said Act,-

- (i) to the officer of customs at the customs station where the entry was made; or
- (ii) in case of multiple jurisdictions, to the officer of customs at the customs station having the highest value of goods as per the report in writing at the stage of transfer.

2. This notification shall come into force from the date of publication in the Official Gazette.

[F.No.450/72/2021-Cus IV]

(Ananth Rathakrishnan)
Deputy Secretary (Customs)