

Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Indirect Taxes and Customs)

Notification No. 59/2022-Customs (N.T.)

New Delhi, the 12th July, 2022

F.No. CBIC-50394/34/2021-INV-CUSTOMS-CBEC(E).- In exercise of the powers conferred by sub-section (1) of section 157 read with section 109A of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations, namely:-

1. Short Title and commencement.- (1) These regulations may be called the Controlled Delivery (Customs) Regulations, 2022.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions.- (1) In these regulations, unless the context otherwise requires,-

(a) "Act" means the Customs Act, 1962 (52 of 1962);

(b) "FORM" means a form annexed to these regulations;

(c) "goods" includes one or more of the following kind of substances contained in a consignment whether their nature, quantity or description is correctly declared or not, namely:-

(i) narcotic drugs, psychotropic substances, precursor chemicals, controlled substances or their substituents;

(ii) gold in all forms, including its jewellery;

(iii) silver in all forms, including its jewellery;

(iv) precious and semi-precious stones;

(v) liquor and other intoxicating drinks;

(vi) currency and negotiable instruments including counterfeits;

(vii) cigarettes, tobacco and tobacco products;

(viii) wildlife products; and

(ix) antiques and antiquities;

(d) "specified authority" means the Principal Additional Director General or Additional Director General of the Directorate General of Revenue Intelligence;

(e) "suspect consignment" means the consignment of the goods referred to in clause (c) including the baggage of a passenger which is liable to confiscation under the Act or any other law for the time being in force and in respect of which controlled delivery is being undertaken under these regulations.

(2) Words and expressions used in these regulations, and not defined herein, but defined in the Act shall have the same meaning as assigned to them in the Act.

3. Manner to undertake controlled delivery.- For the purposes of undertaking controlled delivery under section 109A of the Act, -

(1) The proper officer having a reasonable belief, that a suspect consignment, is being imported into or exported out of India, in the form of the baggage or otherwise, shall file a report in FORM-I proposing to undertake controlled delivery of such consignment and the report so-filed by the proper officer, shall be put up before the specified authority for approval of undertaking such controlled delivery.

(2) The specified authority after due consideration may approve the controlled delivery of the suspect consignment and authorise the proper officer to undertake such controlled delivery:

Provided that in case of controlled delivery to a foreign country, the specified authority shall approve the controlled delivery under clause (b) of section 109A of the Act in consultation with the competent authority of such country to which such consignment is destined.

(3) Upon receiving the approval of the specified authority to undertake controlled delivery, the proper officer may, if required, affix any mark or install any special investigative tools, including devices for track-and-trace monitoring of the suspect consignment, during the course of controlled delivery operation, without impacting or tampering with the nature of the said consignment as far as possible.

(4) The specified authority, while approving the controlled delivery of the suspect consignment, may also issue a general authorisation in FORM-II, which may be presented to any other enforcement authority established by law for the time being in force, under the control of the Government of India or any State Government or Union territory or a foreign country, as the case may be, on demand, in case such other enforcement authority intends to take possession of the suspect consignment, due to infringement of any law for the time being in force:

Provided that the specified officer may issue such authorisation in any other form as may be laid down by the competent authority of a foreign country to which suspect consignment is destined.

(5) The proper officer may complete the controlled delivery at a time and place, where such officer identifies the person reasonably believed to be involved in the commission of an offence or contravention related to the suspect consignment.

(6) The proper officer may terminate the controlled delivery at any time, with the approval of the specified authority, in those cases where the proper officer has reasons to believe that there is a likelihood of a grave and imminent threat to the life of the proper officer herself/himself or the *panchas* or any other person:

Provided that when controlled delivery to a foreign country is undertaken, the specified authority shall give such approval after due consultation with the competent authority of such foreign country to which suspect consignment is destined:

Provided further that where such approval cannot be obtained prior to terminating the

controlled delivery, the approval may be obtained immediately afterwards, but not later than seventy-two hours of terminating the said controlled delivery.

(7) In case of the controlled delivery undertaken in respect of a suspect consignment destined to a foreign country, the controlled delivery shall be deemed to be,-

(a) completed under sub-regulation (5); or

(b) terminated under sub-regulation (6),

at the time and the place, wherefrom the suspect consignment moves out of the customs area or the customs port or the customs airport or a land customs station in India, for a foreign destination:

Provided that where the controlled delivery is terminated before its completion, the proper officer shall take such necessary action in regard to the suspect consignment as would have warranted in normal course had these regulations not been applied to the said suspect consignment.

(8) Upon completion or termination of the controlled delivery, as the case may be, the proper officer shall submit a report to the specified authority in that regard.

(9) Where the suspect consignment is destined to a foreign country, the specified authority shall, upon receipt of the report under sub-regulation (8), inform, the competent authority of such foreign country, of such completion or termination, as the case may be.

4. Application to other officers.- The manner to undertake controlled delivery specified under these regulations shall *mutatis mutandis* be applicable to any other officer authorised by the proper officer under section 109A of the Act for undertaking such controlled delivery.



**FORM-I****[See regulation 3 (1)]****REPORT FOR OBTAINING APPROVAL OF THE COMPETENT AUTHORITY FOR UNDERTAKING CONTROLLED DELIVERY UNDER THE CONTROLLED DELIVERY (CUSTOMS) REGULATIONS, 2022**

<b>S.No.</b>	<b>Information Fields</b>	<b>Particulars</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	Name of Importer/ Exporter /Consignee/Passenger	
2.	IEC/GSTN/Passport No.	
3.	(a) Bill of Entry No./ Shipping Bill No./Baggage Declaration No.	
	(b) Bill of Lading/ Airway Bill/E-way bill	
	(c) IGM/EGM details	
	(d) Flight/Ship/ Vehicle details	
	(e) Nature of Packaging/ Package details and Marks and Nos. and Gross Weight/ Net Weight	
4.	Port of Import/ Export along with Port Code/Port of Arrival/Departure	
5.	Port of unloading/ loading of the suspect consignment	
6.	Declared Contents of the suspect consignment	
7.	(a) Name of Foreign Customs Administration/ International Organisation making the request for Controlled Delivery	
	(b) Whether they have requested for association of their officer(s) with such Operation (Yes/ No)	
	(c) Any other relevant details	
8.	Details of offence or contravention that appear to have been committed or likely to be committed under the Customs Act, 1962	
9.	Name of officer undertaking the controlled delivery	
10.	Proposed action	

**Name of the officer****Date:****Place:****Designation**

**FORM-II**  
**[See regulation 3 (4)]**

OFFICE OF THE PRINCIPAL ADDITIONAL DIRECTOR GENERAL/ADDITIONAL  
DIRECTOR GENERAL OF DIRECTORATE GENERAL OF REVENUE INTELLIGENCE,

**AUTHORISATION FOR CONTROLLED DELIVERY UNDER SECTION 109A OF  
THE CUSTOMS ACT, 1962**

**TO WHOM SO EVER IT MAY CONCERN**

A suspect consignment of goods arrived at/ destined for \_\_\_\_\_  
Customs Port/ Airport/ Land Customs Station, covered under Bill of Entry No./ Shipping Bill  
No./Baggage Declaration No. \_\_\_\_\_, having E-way bill No./Bill of Lading No./  
Airway Bill No. \_\_\_\_\_, being transported in Container No./Package No.  
\_\_\_\_\_ in Vehicle/Vessel/ Aircraft, bearing Registration No.  
\_\_\_\_\_ having Vessel Name/ Voyage Number/Flight Number  
\_\_\_\_\_ or being carried in-person by/ or on the person of  
Shri/Smt./Ms. \_\_\_\_\_ is being allowed as per the provisions of section 109A  
of the Customs Act, 1962, read with the Controlled Delivery (Customs) Regulations, 2022,  
issued vide notification no. 59/2022-Customs (N.T.) dated 12.07.2022 (F.No. CBIC-  
**50394/34/2021-INV-CUSTOMS-CBEC**). The suspect consignment shall not be intercepted  
by any other enforcement agency established by law for the time being in force under the  
control of the Government of India or any State Government or Union territory or a foreign  
country or any other officer of Customs, than those who are mandated by the proper officer in  
this regard. The name, designation, mobile phone of the officer undertaking the controlled  
delivery operation is given hereunder and signatures are attested below.

(Shri/Smt./Ms. \_\_\_\_\_)

Principal Additional Director General/Additional Director General,  
Directorate General of Revenue Intelligence, \_\_\_\_\_

Date: \_\_\_\_\_

Name of the officer: \_\_\_\_\_

Designation: \_\_\_\_\_

Mobile: \_\_\_\_\_

Signature: \_\_\_\_\_ and \_\_\_\_\_

(Shri/Smt./Ms. \_\_\_\_\_)

Principal Additional Director General/Additional Director General,  
Directorate General of Revenue Intelligence, \_\_\_\_\_

Date: \_\_\_\_\_

**[F. No. CBIC-50394/34/2021-INV-CUSTOMS-CBEC]**

  
Dr. Raji N.S., Under Secretary (Anti-Smuggling Unit)