

**F. No. 394/68/2013-Commr (Inv.-Cus.) Pt.**

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes & Customs  
(Investigation-Customs)

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Date: 24.05.2019

To,

1. All Principal Chief Commissioners/ Chief Commissioner of Customs/Customs (Preventive)/Central Taxes,
2. All Principal Director Generals/ Director Generals of CBIC,
3. All Chief Commissioners (Authorised Representatives –CESTAT)
4. All Principal Commissioners/ Commissioners of Directorates under CBIC,
5. Settlement Commission,
6. Webmaster, CBIC website.

Madam/Sir,

**Sub: Guidelines for launching of Prosecution in relation to offences punishable under the Customs Act, 1962-reg**

I am directed to refer to the Prosecution Guidelines issued vide Board's Circular No. 27/2015-Customs dated 23.10.2015 on the above mentioned subject and the subsequent amendments vide Circular No. 46/2016 dated 04.10.2016 and Circular No. 07/2017 dated 06.03.2017.

2. It was brought to the notice of the Board that there has been a steep rise in the cases of outright smuggling of gold and foreign currency by foreign nationals and these accused persons have no interest/ assets in India; and once released on bail, they are not available to face trial. Therefore, service of Show Cause Notice (SCN) to these foreigners also becomes difficult. Accordingly, it was suggested that 'foreign currency' may be added in the list of items mentioned in Para 6 of the Circular dated

23.10.2015 as amended, and where the case relates to foreign nationals, it may be allowed to launch prosecution within 60 days.

3. Board has examined the matter. Accordingly, it has been decided to substitute Para 6 of the aforesaid Circular with the following, namely,-

**“6. Stage for launching of Prosecution:** Normally, prosecution may be launched immediately on completion of adjudication proceedings. However, in respect of cases involving offences relating to items, viz. Gold, Foreign Currency, Fake Indian Currency Notes (FICN), arms, ammunitions and explosives, antiques, art treasures, wild life items and endangered species of flora and fauna, prosecution may preferably be launched immediately after issuance of Show Cause Notice under the Customs Act, 1962. Further, in cases involving Foreign National(s), prosecution may be launched at the earliest, even before issuance of the Show Cause Notice.”

4. The Principal Chief Commissioners/ Chief Commissioners, Principal Director Generals/ Director Generals and the Principal Commissioners/ Commissioners are hereby, requested to circulate the present amendment to the existing Prosecution Guidelines to all the formations under their charge. Difficulties, if any, in implementation of the aforesaid Guidelines may be brought to notice of the Board.

Yours sincerely,

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**(Ranjana Chaudhary)**  
Assistant Commissioner,  
(Investigation-Customs),  
CBIC, New Delhi