

CUSTOMS (SETTLEMENT OF CASES) RULES, 1999

CONTENTS

1. Short title and commencement
2. Definitions
3. Form and manner of application
4. Disclosure of information in the application for settlement of cases
5. Manner of Provisional Attachment of Property
6. Fee for copies of reports

CUSTOMS (SETTLEMENT OF CASES) RULES, 1999

In exercise of the powers conferred by section 156 of the Customs Act, 1962 (52 of 1962), 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, 1999.
- (2) They shall come into force on the date of their publication in the Official Gazette

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 means the form appended to these rules.
- (c) "Settlement Commission" means the Customs and Central Excise Settlement Commission constituted under section 32 of the Central Excise Act, 1944 (1 of 1944).
- (d) "Officer of Customs" means an officer of Customs as referred to in section 3 of the Act.

3. Form and manner of application :-

- (1) An application under sub-section (1) of section 127B of the Act shall be made in Form SC(C)-1. [see Customs Series Form No. 121 in Part 5 of this Manual].

(2) The application referred to in sub-rule (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 authorised 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

(f) in the case of any other person, by that person or some person competent to act on his behalf.

(3) Every application in Form SC(C)-1 shall be filed in quintuplicate and shall be accompanied by a fee of one thousand rupees.

4. Disclosure of information in the application for settlement of cases :-

(1) The Settlement Commission may, while calling for a report from the Commissioner of Customs under sub-section (1) of section 127C of the Act, forward a copy of the application referred to in sub-rule (1) of rule 3 (other than the annexure and the statements and other documents accompanying such annexure).

(2) Where an order under sub-section (1) of section 127C of the Act, has been made to proceed with the application by the Settlement Commission, the information contained in the Annexure to the application in Form SC(C)-1 and the statements and other documents accompanying such annexure shall be sent to the Commissioner of Customs along with a copy of the said order.

5. Manner of Provisional Attachment of Property :-

(1) Where the Settlement Commission, orders attachment of property under sub-section (1) of section 127D of the Act, 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 any 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-rule (1), the Commissioner may authorise any officer subordinate to him ¹ "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-rule (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 the 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-rule (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.

1. Inserted in rule 5 sub rule 2 by the Customs (Settlement of Cases) (Amendment) Rules, 2000

6. Fee for copies of reports :-

Any person who, under section 127G of the Act, makes an application for obtaining copies of reports made by any Officer of Customs, shall pay a fee of rupees five per page of each report or part thereof.