

F. No. 450/72/2021-Cus IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Custom)

Room No. 227B, North Block, New Delhi
Dated: 16 April, 2021

To,
The Principal Additional Director General,
Directorate of Revenue Intelligence (DRI),
New Delhi

Sir,

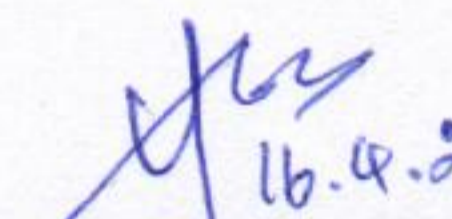
Sub:- Hon'ble Supreme Court's larger bench judgment dated 09.03.2021 in the case of M/s Canon India Private Limited: Request to issue suitable advisory- reg

Reference is invited to your office letter F.No. DRI/HQ-CI/C-Cell/50D/Misc-1/2019-CI (Pt). dated 31.03.2021, Board's letter 450/72/2021-CusIV and further clarifications vide your office letter of even no dated 15.04.2021.

2. The matter has been examined in light of the clarifications received from your office vide letter dated 15.04.2021. Since there is a possibility of multiple interpretations, the matter needs to be examined further in consultation with the Ministry of Law and Justice.

3. However, since DRI has indicated that several cases may be barred by the limitation of time at an early date, as a matter of abundant pre-caution, the SCNs may be got issued by Deputy Commissioner/Assistant Commissioner of the concerned port of Import and be made answerable to them, pending further clarification. It may also be mentioned in this context that further action in respect of the said SCNs will be governed by Board's Instruction 04/2021-Customs dated 17/3/2021.

Yours faithfully,


16.4.21
(Ananth Rathakrishnan)
Deputy Secretary (Customs)