

I/83058/2024

Instruction No. 02/2024- Customs

Government of India
Ministry of Finance, Department of Revenue
Central Board of Indirect Taxes & Customs

New Delhi,
the 15th February, 2024

To,
All Principal Chief Commissioner / Chief Commissioner
All Principal Director General / Director General
All Principal Commissioner / Commissioner
All Principal Addl. Director General/Addl. Director General, under CBIC

Madam / Sir,

Subject: Arrest Report and Incident Report (where arrest not made) – revised guidelines and formats

The undersigned is directed to draw your attention to Board's Instruction No. 19/2018-Customs dated 22.11.2018 from F.No. 394/107/2018 - Commr (Inv.-Cus.) which prescribed formats for informing arrest (Annexure I) or other incident (Annexure II). Subsequent instruction dated 05/10/2021 had reminded for timely reporting, while communication dated 03.08.2022 had directed sharing of reports with the DG, ARM.

2. A review of databases and email communications received thus far indicates that Annexure II incidents are not being shared by numerous Zones. The sharing by certain Zones is sporadic. The reported Annexure-I or II, many times contain description/detail that is insufficient as input for enhanced risk profiling. It is noted that the collection and integration of a proper database is very much required for the purpose of prevention of smuggling through early detection of entities involved and by understanding their adjusting modus operandi. The expeditious up-dating of database is imperative for achieving the optimum risk based targeting across Zones (i.e. nationally). This agility nullifies tactics that syndicates adopt across Zones or modes of carriage or routes.

3. Keeping the above in view, revised Annexure-I (intimation of arrest) and revised Annexure- II (incident report where arrest is not made) formats are enclosed. A guide on how to fill the format is being provided to bring uniformity in nature of data. The reporting is to be made only by email and simultaneously to the addresses which are shown on these formats.

4. The intimation of arrest (revised Annexure-I) shall continue to be sent by the Chief Commissioner/Director General through email within 24 hours of the arrest of an individual.

5.1 The Board notes that incidents are cases (under the Customs Act 1962 that are related to outright smuggling and commercial frauds) with which every jurisdictional Commissioner is expected to be up to date. The incident report where arrest is not made (revised Annexure-II) has, from the beginning, sought to capture description/details that are usually routinely collected and reported to senior officers within a Commissionerate in near real-time basis.

5.2 For example, if there is a batch or shift or roster based schedule of working, incidents are being brought to notice within the Commissionerate in line with such schedule. In other instances, the incidents are being brought to notice of senior officers normally on the same or next day. Therefore, for timely reporting, the Board prescribes that whenever such incidents arise, the Commissioner/ADG shall immediately email the Annexure-II to the Board and other addressees. Each Commissioner must ensure that his/her internal proforma for bringing to notice such incidents are aligned to suit the reporting to be made to the Board. The Chief Commissioners are requested to ensure strict compliance of this instruction in their respective Zone.

6. Other aspects of Board's previous Instructions, related to this matter, remain unchanged. Hindi version follows.

Encl.: as above

Signed by Shweta Garg

Date: 15-02-2024 20:59:19

(Shweta Garg)

Deputy Commissioner
(Investigation-Customs Wing)
Reason: Approved
Email : inv-customs@gov.in
Tel No.: 011-21400625

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Annexure-I

(with Board's Instruction No. 02/2024- Customs dated 15.02.2024)

Intimation of Arrest

F.No. and Date

From: Jurisdictional Pr. Chief/ Chief Commissioner or Pr. DG/DG

To: Member (Compliance Management), CBIC (memberinv.cbic@gov.in)

Member (In-charge of Zone), CBIC (_____@gov.in)

CC: Commissioner (Investigation-Customs) (inv-customs@gov.in)

Principal Director General, DRI (drihqrs@nic.in)

Director General, DGARM (dgarm-cbec@gov.in)

Sr. No.	Details	Filling guide
1	Date of arrest	
2	Time of arrest	
3	Place of arrest with address	
4	Name of person arrested	
5	Gender	
6	Date of birth	
7	Son/daughter/wife/husband of	
8	Nationality	Mention Indian/ Other (if other, specify which)
9	Identity document (preferably Passport) No. & date	
10	Offence committed	Mention outright smuggling / commercial fraud
11	Description of offence or repeat offence committed (in around 50 words or more)	While describing the offence, include the following wherever applicable: (a) Area where offense committed by mentioning the name of seaport/ ICD/ CFS/ courier terminal/ airport (baggage/ transit/ tarmac/ rummaging)/ air cargo complex/ FPO/ LCS/ ICP/Other (b) Direction of offence, whether inward or outward (c) Document involved in offence, by mentioning the customs declaration document name (eg, BE/SB etc). No. and date for relevant mode (cargo/courier/post/pax baggage etc) and related BL/ MAWB/ HAWB/ AWB No. with IEC and GSTIN (if any) and flight/voyage/cruise No. (d) duty or prohibition, drawback, RoDTEP, ROSCTL involved (e) export promotion scheme like Advance Authorisation, EPCG, EOU, SEZ etc. or notification misused
12	Whether any seizure made	Mention Yes/No
13	If yes, give details of seizure	In the details, include the following as applicable: (a) the date and place of seizure by specifying the name of the spot and name of the seaport/ ICD/ CFS/ courier terminal/ airport (baggage area/ transit/ tarmac/ rummaging)/ air cargo complex/ FPO/ LCS/ ICP/ other (like locality/ godown in a town or point on road or rail or domestic air network) (b) item (such as gold/ narcotics/ foreign currency/ FICN/ wildlife/ ODS / IPR/ antiquity/ other (specify). For commercial cases, mention the commodity with its CTH (c) for quantity, mention Standard Units such as kg, litre, metre, if necessary, in combination with each other. Mention number of sticks for cigarettes. For other items/cases, use numbers (d) mention value of the goods seized. State the Local Market Value in case of Narcotics and the face value in case of FICN.

Signature

Name of Pr. Chief/ Chief Commr/Pr. DG/DG

Annexure-II

(With Board's Instruction No. 02/2024- Customs dated 15.02.2024)

INCIDENT REPORT (where arrest is not made)

F.No. and Date

From: Jurisdictional Pr. Commissioner/ Commissioner or Pr. ADG/ADG

To: Member (Compliance Management), CBIC (memberinv.cbic@gov.in)

Member (In-charge of Zone), CBIC (_____@gov.in)

CC: Jurisdictional Principal Chief / Chief Commissioner
 Commissioner (Investigation-Customs) (inv-customs@gov.in)
 Principal Director General, DRI (drihqrs@nic.in)
 Director General, DGARM (dgarm-cbec@gov.in)

Sr. No.		Outright Smuggling /Seizure	Commercial fraud	Filling guide
1	Date of incident			
2	Broad category of evasion	X		In case of commercial fraud mention category such as undervaluation/ mis-declaration/ misuse of DEEC/ Advance Authorization/ EPCG/ EOU / EPZ/ SEZ scheme or of particular Sr. No. of an end-use or notification/ IGCR/ Duty Drawback or RoDTEP or ROSCTL scheme / others (to be specified)
3	Direction			Mention Inward/Outward
4	Mode used in smuggling			Mention air or sea or land
5	Item(s) seized			Mention Gold/ narcotics/ foreign currency/ INR/ FICN/ wildlife// ODS/ IPR/ Others (specify). For commercial cases, mention the commodity with its CTH
6	Quantity seized			Mention Standard Units such as kg, litre, metre, if necessary, in combination with each other. The number of sticks be used for cigarettes. In other items/cases, use numbers.
7	Value of goods seized			Mention Local Market Value in the case of Narcotics and face value in the case of FICN
8	Place of seizure			Name the spot and name the seaport/ ICD/ CFS/ courier terminal/ airport (baggage area/ transit/ tarmac/ rummaging)/ air cargo complex/ FPO/ LCS/ ICP/ other (like locality/godown in a town or point on road or rail or domestic air network)
9	Origin of goods seized			Mention country of origin of the goods
10	Loading port/airport			Fill for inward incident involving seizure, where relevant
11	Unloading port/airport			Fill for outward incident involving seizure, where relevant
12	Commodity group involved	X		Fill when there is no seizure in commercial fraud case
13	Duty involved	X		Mention in Rs.Lakh upto two decimal points
14	Duty voluntarily paid (if any)	X		Mention in Rs.Lakh upto two decimal points
15	Details of person(s) involved			Mention name, gender date of birth, nationality, identity document (preferably Passport) No. & date; and PAN if available of the person. If there is also involvement of a firm (including importer or exporter), mention IEC and GSTIN as well.
16	Modus operandi (upto 50 words)			When describing modus operandi, include flight/voyage/cruise No. and/or customs declaration document name (eg, BE,SB etc), No. and date, and related BL/ MAWB/ HAWB/ AWB No. etc

Signature
 Name of Pr. Commr/ Commr or Pr. ADG/ADG