

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,

SECTION 3, SUB-SECTION (iii)]

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

[No. 35/2025 - Customs (N.T.)]

NOTIFICATION

New Delhi, the 16<sup>th</sup> May, 2025.

**S.O.....(E).—** WHEREAS the officers of customs, in whose jurisdiction hundred percent export oriented undertakings (EOU) are located, are appointed as Central Excise Officers and invested with all the powers, to be exercised by them throughout the territory of India, of an officer of Central Excise of the rank specified under serial No. 7 of the notification [No. 38/2001-Central Excise (N.T.)], published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) *vide* number G.S.R. 467(E), dated the 26th June, 2001;

AND WHEREAS, the jurisdiction exercised by the officers of Central Excise for hundred percent export oriented undertakings has been transferred to the officers of Customs *vide* notification [No. 52/2003-Customs], published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) *vide* number G.S.R. 274(E), dated the 31st March, 2003 and notification [No. 79/2018-Customs], published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) *vide* number G.S.R. 1176(E), dated the 6th December, 2018;

NOW, THEREFORE, in exercise of the powers conferred by sub-section (1) of section 4 read with section 3 and sub-sections (1) and (1A) of section 5 of the Customs Act, 1962(52 of 1962) (hereinafter referred as to as the said Act), the Central Board of Indirect Taxes and Customs, being satisfied that it is necessary so to do, specifies that, where any notice having demand of both customs duty and central excise duty and were originally adjudicated by the Central Excise Officer in terms of rule 3 of the Central Excise Rules, 2002, has been remanded back and is pending for *de-novo* adjudication in relation to that hundred percent export oriented undertakings, such notice shall stand assigned for the purpose of adjudication under the said Act, in the following manner, namely:-

(i) notice involving aggregate duty up to rupees five lakhs, by Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction over such hundred percent export oriented undertakings unit;

(ii) notice involving aggregate duty up to rupees fifty lakhs, by Additional Commissioner of Customs or Joint Commissioner of Customs having jurisdiction over such hundred percent export oriented undertakings unit; and

(iii) notice involving aggregate duty above rupees fifty lakhs, by Principal Commissioner of Customs or Commissioner of Customs having jurisdiction over such hundred percent export oriented undertakings unit.

2. This notification shall come into force on the date of its publication in the Official Gazette.

[No.450/162/2023-Cus IV]

  
(R. Ananth)

Director (Customs).