

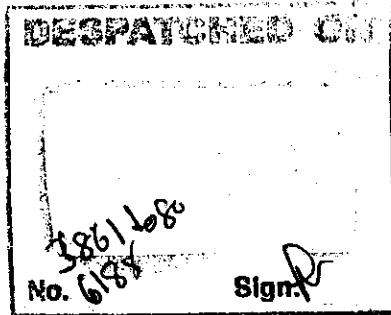
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सीमा शुल्क आयुक्त का कार्यालय
नव सीमा शुल्क गृह, पणंबूर, मंगलूर-१०
**OFFICE OF THE COMMISSIONER OF CUSTOMS
NEW CUSTOM HOUSE: PANAMBUR: MANGALORE-10**

STANDING ORDER NO.2/2009 DATED 17-12-2009

It has come to notice that provisional assessments are finalised without following natural justice, causing inconvenience to the trade as well as adversely affecting the departmental proceedings. This is contrary to the existing departmental procedures/instructions.

In case of all provisional assessments the material (such as test report) on the basis of which the provisional assessment is proposed to be finalised should be communicated to the importer or exporter immediately on receipt. Provisional assessments are required to be finalised in a time bound manner. Thereafter, a speaking order should be issued after following the process of natural justice. These instructions are issued for strict compliance in future.




**(R.S SIDHU)
COMMISSIONER OF CUSTOMS
MANGALORE**

(Issued from File C.No. S-26/24/2009 Cus Tech)

To,
The Additional Commissioner of Customs,
Deputy /Assistant Commissioners of Customs, Mangalore/Karwar.
All Sections in the Customs House/Docks