

**Circular No. 46/2016 - Customs**

**F.No. 394/68/2013-Cus (AS)**

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs  
(Anti-Smuggling Unit)

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Room No. 512, 5<sup>th</sup> Floor, Hudco Vishala Building,  
R. K. Puram, New Delhi, dated 4<sup>th</sup> October 2016

To

1. All Principal Chief/Chief Commissioner of Customs/Customs (Preventive)/Central Excise/Service Tax
2. All Principal Directors General/ Directors General of CBEC.
3. All Principal Commissioners/Commissioners of Customs/ Customs (Preventive)/Central Excise/Service Tax
4. Chief Commissioner (Authorised Representative – CESTAT)
5. All Principal Commissioners/Commissioners of Directorates under CBEC
6. Settlement Commission
7. Webmaster, CBEC website

**Subject: Guidelines for launching of prosecution in relation to offences punishable under the Customs Act, 1962 - reg.**

Madam/Sir,

Kind reference is invited to prosecution guidelines issued vide Board's Circular No. 27/2015-Customs dated 23.10.2015 on the above mentioned subject.

2. It has been decided to amend Para 6 of the aforesaid Circular to include Gold among items in relation to which prosecution may preferably be launched immediately after issuance of show cause notice. Accordingly, the Para 6 of the existing guidelines shall be substituted as follows:

**"Stage for launching of prosecution:** Normally, prosecution may be launched immediately on completion of adjudication proceedings. However, prosecution in respect of cases involving offences relating to items i.e. Gold, FICN, arms, ammunitions and explosives, antiques, art treasures, wild life items and endangered species of flora and fauna may preferably be launched immediately after issuance of show cause notice".

3. The Principal Chief/Chief Commissioners, Principal Directors General/ /Director Generals and Principal Commissioners/Commissioners are hereby requested to circulate the present amendment to the existing prosecution guidelines to all the formations under their charge. Difficulties, if any, in implementation of the aforesaid guidelines may be brought to the notice of the Board.

Yours faithfully,

  
(Rohit Anand)

Under Secretary to the Government of India