

**Instruction no. 19/2018**

**F. No. 394/107/2018- Commr (Inv.-Cus.)**

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes & Customs  
(Investigation – Customs)

\*\*\*\*\*

10<sup>th</sup> Floor, Tower-2, Jeevan Bharti Building,  
Parliament Street, New Delhi-110001.  
Tel. 011-21400625  
Email ID: [mgt.valavan@nic.in](mailto:mgt.valavan@nic.in)  
Dated: 22 /11/2018

To,

All Principal Chief Commissioners/Chief Commissioners of Customs/ Customs (Preventive)  
All Principal Chief Commissioners/Chief Commissioners of Customs & Central Excise,  
All Principal Director General/Directors General of CBIC,  
Webmaster, CBIC.

Madam/ Sir,

**Subject: Proforma for submission of Arrest Report and Incident Report-reg.**

I am directed to refer to Board's Circular No. 38/2013 dated 17/09/2013 read with Board's Circular No. 28/2015-Customs dated 23.10. 2015 regarding the guidelines for Arrest and Bail in relation to offences punishable under Customs Act, 1962, and to state that arrest reports in terms of para 5 of circular dated 17/09/2013 are received in different formats. Similar is the case in the case of furnishing Incident Reports on Search/Seizure etc. Further, a number of copies of such reports are received in the Board which ultimately get marked down to the Anti-Smuggling Unit/Commissioner (Investigation-Customs) Sections resulting in plug up of papers.

2. To maintain uniformity in reporting and make compliation of such reports easy, Board has decided to prescribe formats for reporting arrest and other incidents. Accordingly, all the field formations are instructed that henceforth, Arrest Report in terms of Para 5 of circular dated 17/09/2013 shall be made in the proforma given at Annexure I and Incident reports shall be made in the proforma given at the Annexure II.

3. Further, all such reports shall be sent only by e-mail and the practice of sending hard copies shall be stopped. A copy of the report shall be marked to the Commissioner (Inv.-Customs) at [mgt.valavan@nic.in](mailto:mgt.valavan@nic.in) and [ranjana.chaudhary@nic.in](mailto:ranjana.chaudhary@nic.in).



4. The Chief Commissioners/Director General are hereby directed to circulate the present 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.

Enc: As above.

Yours sincerely,

रंजना  
22-11-2018.

(Ranjana Chaudhary)  
Assistant Commissioner  
(Investigation-Customs)  
(ranjana.chaudhary@gov.in)



**Annexure -I**

(To Board Instruction \_\_\_\_\_/2018)

F.No.

Date:

From: The Principal Chief/Chief Commissioner of Customs

mj

To:

**The Member (Investigation)**

CBIC

**Intimation of Arrest**

(In term of Board's Para 5 of Circular no. 38/2013 dated 17.09.2013)

1. Date of Arrest :
2. Time of Arrest :
3. Place of Arrest with address :
4. Name of the person :
5. Date of Birth :
6. S/o, D/o, W/o :
7. Identification Document Type :
8. Identity Document No. :
9. Nationality : Indian/Other (If other, specify)
10. Offence Committed : Outright Smuggling/Commercial Fraud
11. Details of the offence :  
(Not more than 50 words)
  
12. Whether any seizure made, : (Yes/No)
13. If yes, specify :

Signature

Name of the Chief

Commissioner/Director General

Copy to:

Member (Incharge of the Zone)



**Annexure II**

(To Board instruction /2018)

F. No.

Date:

From

To

Member (Investigation), CBIC

**INCIDENT REPROT**

1. Date :
2. Case Details (Outright Smuggling/Seizure)
  - a. Direction : Inward/Outward
  - b. Item Seized : Gold, Narcotics/  
FICN/Wildlife/Flora/Fauna/ODS/IPR/Others(  
Specify)
  - c. Quantity seized(Standard unit :  
quantities such as kg, L or m shall  
be used, in case of cigarettes. The  
quantity in number of sticks shall  
be used, in other cases Numbers  
shall be used.)
  - d. Value of the good seized(In the :  
case of Narcotics Local Market  
value shall be used, in the case of  
FICN, the face value shall be  
indicated)
  - e. Place of seizure :
  - f. Smuggled through : Air/Sea
  - g. Customs Area : Port/ICD/CFS/Courier  
Terminal/Baggage/Town
  - h. Origin : Country :  
Port/Ariport :
  - i. Details of Person (s) involved : Name:  
Nationality:  
Identification Document:  
Document Number:
  - j. Modus operandi (not more than :  
50 words)
3. Case Details (Commercial frauds)
  - a. Direction : Import/Export
  - b. Broad category of evasion : Undervaluation/ Misdeclaration  
/Misuse of DEEC/Advance Licence



Scheme/ /Misuse of EPCG  
Scheme/Misuse of EOU/EPZ/SEZ  
Scheme/Misuse of end use and  
others notification/Others(Specify)

- c. Duty Involved :
  - d. Duty recovered (if any) :
  - e. Commodity Group (s) :
  - f. Importer details : Name:  
IEC:  
Yes/No
  - g. Any Seizure involved
  - h. if yes, details of seizure(not more  
than 50 words)
  - i. Modus operandi (not more :  
than 50 words)
4. Any other remarks :

Signature  
Name of the Chief Commissioner/  
Director General

Copy to:  
Member (In charge of the Zone)