

ANNEXURE A

Suggestions appearing at the corresponding paras in the respective chapters which would require specific approval of the Ministry/IFU/Department of Expenditure.

Chapter	Relevant Para	Changes requiring approval
Chapter 1	1.2.1	Category I has been amplified to include fresh flowers, cells, batteries and re-chargeable batteries. Damaged goods which are likely to deteriorate fast are proposed to be treated like Category I goods.
	1.2.2	Category II is a new Category of goods. It is list of goods notified (and to be notified in future) under Section 110 of the Customs Act, 1962.
	1.2.3	The new Category III goods consists of the existing Category II and Category III goods minus the new Category II (new). The guidelines therein have also been accordingly modified.
Chapter 2	2.1.1	The Inventory is sought to be prepared by the Seizing officer in blue/ black ballpoint pen only and at no point of time ink pen should be used.
	2.1.3	The Inventory should be drawn carefully to contain all the relevant details of the goods like description, quantity, brand, serial no., country of origin etc. which are necessary for identification of the items covered by the inventory.
	2.1.4	The packages containing the detained/ seized goods should be sealed with the seal of the detaining / seizing officer and the seal, if any, of the lawful claimant or his authorized representative or of a gazetted officer as the case may be and also signed by them.
	2.1.5	<ul style="list-style-type: none"> • New procedures/ safeguards to prevent substitution of goods have been prescribed • Inventory in quadruplicate is proposed if the seized goods are not physically handed over to the third party and only notional charge is given to the custodian.
	2.2	Instructions for storage places have been provided from 2.2.1 to 2.2.4
	2.3	In instructions for Receiving goods in godowns, instead of existing instructions on storage, separate storage and custody are proposed for <ul style="list-style-type: none"> • Valuables • NDPS • Perishables goods • Vehicles/ Conveyances • Goods detained from passengers or for observance of formalities which are likely to be released soon and; • Other confiscated goods
	2.3.3	Re-inventorisation and re-sealing is proposed only in the presence of team of gazetted officers including one officer from seizing unit on the orders of AC/DC.
	2.3.6	Both, the inventories and stock registers shall correctly reflect stock position in the godown at all points of time.

	2.4	Stock Register : Separate Register of Seized/ Detained Goods are proposed for <ul style="list-style-type: none"> • Valuables • Conveyances and their accessories and; • Other goods • NDPS goods
	2.6	While laying down the responsibility of the Custodian, provisions making Custodian more responsible are proposed.
	2.6.2	Stock Card for detained goods also (red in colour) has been proposed
Chapter 3		New guidelines for transfer of charge and periodical stock taking have been proposed to make accountal of goods more responsible and to ensure adherence to the procedures/ safeguards provided in the manual.
Chapter 5	5.2	To facilitate in fixation of Book Value throughout India, the JPC prices of Delhi, Mumbai, Kolkata and Chennai are proposed to be periodically launched on their Websites and of the CBEC and periodically updated so that other field formations use the prices of the nearest metropolitan cities as guides.
	5.2.3	Condition of Items has been proposed to be vital factor for fixing value of Valuation Committee
	5.2.4	It is proposed that Valuation Committee shall also perform other functions relating to overseeing of godowns etc.
	5.6.2	Some specific situations where re-fixation of prices is more of a norm have been illustrated.
Chapter 6	6.1, 6.2 & 6.3	Broad scheme of disposal has been outlined.
	6.4.3	Scope of Auction Committee is proposed to be widened to include the following issues: <ul style="list-style-type: none"> a lots to be included in the auction, b the time and date of auction. c the nature of publicity to be given, d recommending the appointment of auctioneer and the terms & conditions of his appointment e draft conditions of sale through auction f Recommending cases to Commissioner for disposal of goods .
	6.4.4	Detail duties of Auctioneer are outlined
	6.4.7	Emphasis on wider publicity has been given. Modes of publicity are outlined.
	6.4.10	Earnest money amounts have been revised upwards

	6.4.11	Successful bidder can also be debarred by officer supervising auction from participating in future auctions if he refuses to deposit remaining amount of the auction
	6.4.12	Auctions of more than Rs.1 crore are proposed to be supervised by JC/ADC
	6.4.14	Broad guidelines of acceptance of bid lower than reserve price/ fair price have been outlined and norms prescribed
	6.4.15	Time limits of payments of balance money have been provided
	6.4.16	Commissioners have been given discretion to allow further time of taking delivery to successful tenderers on sufficient cause being shown.
	6.5	Auction cum sealed tender has also been proposed and procedure outlined.
Chapter 8	8.2.2	Government departments can also purchase on credit from Customs retail counters without calling quotations.
	8.10	New provision for distribution to needy and poor free of cost through IRSLA or reputed and registered organisation subject to certain conditions has been proposed
	8.11	Some specific items are proposed to be disposed off only by destruction.
	8.11.3	Value for supervision of destructions has been prescribed.
	8.11.4	Powers to write off deficiencies have been revised upward.
Chapter 9	9.1 (g)	There appeared to be a printing mistake in earlier instructions. There should be 'application form' instead of 'application fee'.
	9.1 (q)	Being a new provision.
Chapter 10	10.3.2	Commissioner's permission has been made pre-requisite to sale the fine jewellery, ornaments through auction. 'Unique coins, art pieces etc.' have also been proposed to sale in auction. One new centre 'Jaipur' has also been proposed for place of auction.
	10.3.3	If fine jewellery, ornaments, unique coins, art pieces etc. cannot be disposed off by auction the same can be melted in primary form and disposed off.
	10.4	The existing procedure for disposal of palladium & platinum may be extended to other precious metals also.
Chapter 12	12.1	<i>The limits of Rs.2,000/- per two wheeler, Rs.5,000/- per four wheeler, Rs.10,000/- per six wheeler and Rs.50,000/- per vessel per annum have been proposed. Earlier, no guidelines for maintenance of vessels were provided which have now been provided.</i>
	12.4	Conveyances confiscated absolutely are proposed to be disposed off without waiting for further out come in appeal/ review. New provisions for taking action under CrPC Act for vehicles seized under NDPS Act have been incorporated.
	12.6	Alternate mode of disposal of conveyances through NCCF is proposed.

Chapter 16	16.3.2	Duty free shops run by private organisations are proposed to be put up on same footing as ITDC for Sale of Liquor.
	16.3.3	Alternate method of retail sale of Liquor through one outlet per subject to observance of excise laws has been proposed.
	16.7(i)	Alternative basis of fixation of prices of Cloves/ Spices and residual method of disposal by auction is proposed.

