

## Customs (Supplementary Notice) Regulations, 2019

Notification No. 42/ 2019-Customs (N.T.), the 18<sup>th</sup> June, 2019

G.S.R. (E). — In exercise of the powers conferred by clause (f) of sub-section (2) of section 157, read with sub-section (7A) of section 28 and second proviso to section 124 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations, namely:-

1. **Short title and commencement.** - (1) These regulations may be called the Customs (Supplementary Notice) Regulations, 2019.  
  
(2) They shall come into force on the date of their publication in the Official Gazette
2. **Definitions.** - (1) In these regulations, unless the context otherwise requires, —
  - (a) 'Act' means the Customs Act, 1962 (52 of 1962);
  - (b) 'Board' means the Central Board of Indirect Taxes and Customs.  
(2) The words and expressions used herein and not defined in these regulations but defined in the Act shall have the same meanings respectively assigned to them in the Act.
3. **Application.** - These regulations shall apply to the notices issued under clause (a) of sub-section (1) or in sub-section (4) of section 28 or under second proviso to section 124 of the Act including those which have not been adjudicated on the date of enforcement of these regulations.
4. **Manner and circumstances under which a supplementary notice may be issued.**— (1) Where a notice has been issued under section 28 or section 124 of the Act, a supplementary notice may be issued by the proper officer in any of the following circumstances:
  - (a) in case there is a difference in the quantum of duty demanded in such notice including the cases which may necessitate change in adjudicating authority;
  - (b) for invoking penal action under the provisions of the Act against a person/persons in addition to those charged in such notice;
  - (c) for invoking additional section/sections of the Act in such notice;
  - (d) in case there is any additional evidence that may have a significant bearing on the outcome of the case.  
(2) Where a notice has been issued under section 28 or section 124 of the Act, the supplementary notice shall be issued within the time limit as prescribed in the relevant sections of the Act.