

F.No./390/Review/49/2017-JC  
Government of India  
Ministry of Finance  
Department of revenue  
Central Board of Excise & Customs  
(Judicial & Review Cell)

New Delhi, Dated 21.02.2018

Subject- Constitution of Customs Review Committees of Commissioner of Customs for review of orders passed by Commissioner Customs (Appeals)

**OFFICE ORDER- 02/2018-JC**

In exercise of the powers conferred by sub-section (1B) of section 129A of the Customs Act, 1962 (52 of 1962), read with Notification no. 92/2017-Cus. (N.T.) dated 28.09.2017, as amended by Notification 04/2018-Customs (NT) dated 10.01.2018 and in supersession of office order no. 8/2014 Custom dated 27.10.2014 in file no.390/Review/36/2014-JC the Central Board of Excise and Customs constitutes the following Committees consisting of two Commissioners, mentioned in column (2) of the Table below to be the Committee, for the areas falling within the jurisdiction of the Commissioner of Customs (Appeals) mentioned in the corresponding entry in column (3) of the said Table for the purpose of sub-section (2) of section 129A of the Customs Act, 1962 (52 of 1962), namely:-

**TABLE**

<b>Sl. No.</b>	<b>Committees</b>	<b>Area of Jurisdiction</b>
(1)	(2)	(3)
1)	<p><b>A. For the jurisdiction of Commissioner of Customs (Airport), Delhi</b></p> <ol style="list-style-type: none"><li>1. Commissioner of Customs (Airport), Delhi</li><li>2. Commissioner of Customs, Air Cargo Complex, (Import), Delhi</li></ol> <p><b>B. For the jurisdiction of Commissioner of Customs (General) Delhi</b></p> <ol style="list-style-type: none"><li>1. Commissioner of Customs (General) Delhi</li><li>2. Commissioner of Customs Air Cargo Complex, (Import), Delhi</li></ol> <p><b>C. For the jurisdiction of Commissioner of Customs, Air Cargo</b></p>	Commissioner of Customs (Appeals) Delhi

**Complex, (Import), Delhi**

1. Commissioner of Customs, Air Cargo Complex, (Import), Delhi and
2. Commissioner of Customs (Airport & General), Delhi

**D. For the Jurisdiction of Commissioner of Customs, Air Cargo Complex, (Export), Delhi**

1. Commissioner of Customs, Air Cargo Complex, (Export), Delhi and
2. Commissioner of Customs, Air Cargo Complex, (Import), Delhi

**E. For the Jurisdiction of Commissioner of Customs, ICD, Tughlakabad (Import), Delhi**

1. Pr. Commissioner of Customs, ICDTughlakabad (Import), Delhi and
2. Commissioner of Customs, ICDTughlakabad (Export), Delhi

**F. For the Jurisdiction of Commissioner of Customs, ICD, Tughlakabad (Export), Delhi**

1. Pr. Commissioner of Customs, ICDTughlakabad (Import), Delhi and
2. Commissioner of Customs, ICDTughlakabad (Export), Delhi

**G. For the Jurisdiction of Commissioner of Customs, ICD, Patparganj and other ICD's, Delhi**

1. Commissioner of Customs, ICD, Patparganj and other ICD's, Delhi and
2. Commissioner of Customs (Prev.), Delhi

**H. For the Jurisdiction of Commissioner of Customs (Prev.), Delhi**

1. Commissioner of Customs, ICD, Patparganj and other ICD's, Delhi and

	<p>2. Commissioner of Customs(Prev.),Delhi</p>	
<p>2</p>	<p><b>A. For the Jurisdiction of Commissioner of Customs (General), Mumbai, Zone-I</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (General), Mumbai, Zone-I and</li> <li>2. Commissioner of Customs (Import-I), Mumbai, Zone-I</li> </ol> <p><b>B. For the jurisdiction of Commissioner of Customs (Import-I), Mumbai, Zone-I</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (Import-I), Mumbai, Zone-I and</li> <li>2. Commissioner of Customs (General), Mumbai, Zone-I</li> </ol> <p><b>C. For the Jurisdiction of Commissioner of Customs (Import-II), Mumbai, Zone-I</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (Import-II), Mumbai, Zone-I and</li> <li>2. Commissioner of Customs,(Export), Mumbai, Zone-I</li> </ol> <p><b>D. For the Jurisdiction of Commissioner of Customs,(Export I), Mumbai, Zone-I</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (Import-II), Mumbai, Zone-I and</li> <li>2. Commissioner of Customs,(Export-I), Mumbai, Zone-I</li> </ol> <p><b>E. For the Jurisdiction of Commissioner of Customs,(Export II), Mumbai, Zone- I</b></p> <ol style="list-style-type: none"> <li>1.Commissioner of Customs (General), Mumbai, Zone-I</li> <li>2. Commissioner of Customs,(Export II), Mumbai, Zone-I</li> </ol>	<p>Commissioner of Customs (Appeals) Mumbai-I</p>

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<p>3</p>	<p><b>A. For the Jurisdiction of Commissioner of Customs (Nhava Sheva-I), Mumbai, Zone-II</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (Nhava Sheva-I), Mumbai, Zone-IIland</li> <li>2. Commissioner of Customs (Nava Sheva-II), Mumbai, Zone-II</li> </ol> <p><b>B. For the jurisdiction of Commissioner of Customs (Nhava Sheva-II), Mumbai, Zone-II</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (Nhava Sheva-I), Mumbai, Zone-IIland</li> <li>2. Commissioner of Customs (Nhava Sheva-II), Mumbai, Zone-II</li> </ol> <p><b>C. For the Jurisdiction of Commissioner of Customs (Nhava Sheva-III), Mumbai, Zone-II</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (Nhava Sheva-III), Mumbai, Zone-IIland</li> <li>2. Commissioner of Customs (Nhava Sheva-IV), Mumbai, Zone-II</li> </ol> <p><b>D. For the Jurisdiction of Commissioner of Customs (Nhava Sheva-IV), Mumbai, Zone-II</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (Nhava Sheva-IV), Mumbai, Zone-IIland</li> <li>2. Commissioner of Customs (Nhava Sheva-III), Mumbai, Zone-II</li> </ol> <p><b>E. For the Jurisdiction of Commissioner of Customs (Nhava Sheva-V), Mumbai, Zone-II</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (Nhava Sheva-V), Mumbai, Zone-IIland</li> <li>2. Commissioner of Customs (Nhava Sheva-General), Mumbai, Zone-II</li> </ol> <p><b>F. For the Jurisdiction of Commissioner of Customs (Nhava</b></p>	<p>Commissioner of Customs (Appeals) Mumbai-II</p>
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	<p><b>Sheva-General), Mumbai, Zone-II</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (Nhava Sheva-General), Mumbai, Zone-IIland</li> <li>2. Commissioner of Customs (Nhava Sheva-V), Mumbai, Zone-II</li> </ol>	
4	<p><b>A. For the Jurisdiction of Commissioner of Customs (I)-Airport, Mumbai, Zone-III</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (I)-(Airport), Mumbai, Zone-IIIland</li> <li>2. Commissioner of Customs (II)-(Airport Special Cargo), Mumbai, Zone-III</li> </ol> <p><b>B. For the jurisdiction of Commissioner of Customs (II)-(Airport Special Cargo), Mumbai, Zone-III</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (II)-(Airport Special Cargo), Mumbai, Zone-IIIland</li> <li>2. Commissioner of Customs (I)-(Airport), Mumbai, Zone-III</li> </ol> <p><b>C. For the jurisdiction of Commissioner of Customs (III)-(Air Cargo Complex-Import), Mumbai, Zone-III</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (III)-(Air Cargo Complex-Import), Mumbai, Zone-III and</li> <li>2. Commissioner of Customs (IV)-(Air Cargo Complex-Export), Mumbai, Zone-III</li> </ol> <p><b>D. For the jurisdiction of Commissioner of Customs (IV)-(Air Cargo Complex-Export), Mumbai, Zone-III</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (IV)-(Air Cargo Complex-Export), Mumbai, Zone-IIIland</li> <li>2. Commissioner of Customs (III)-(Air Cargo Complex-Import), Mumbai, Zone-III</li> </ol>	Commissioner of Customs (Appeals) Mumbai-III

	<p><b>E. For the jurisdiction of Commissioner of Customs (V)-(Air Cargo Complex-General), Mumbai, Zone-III</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (V)-(Air Cargo Complex-General), Mumbai, Zone-III and</li> <li>2. Commissioner of Customs (Prev.), Mumbai.</li> </ol> <p><b>F. For the jurisdiction of Commissioner of Customs (Prev.), Mumbai.</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (V)-(Air Cargo Complex-General), Mumbai, Zone-III and</li> <li>2. Commissioner of Customs (Prev.), Mumbai.</li> </ol>	
5	<p><b>A. For the Jurisdiction of Commissioner of Customs (I)-Airport, Chennai</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (I)-Airport, Chennai and</li> <li>2. Commissioner of Customs (II),Chennai</li> </ol> <p><b>B. For the Jurisdiction of Commissioner of Customs (II), Chennai</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (II), Chennai and</li> <li>2. Commissioner of Customs (III)-Airport, Chennai</li> </ol> <p><b>C. For the Jurisdiction of Commissioner of Customs (III), Chennai</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (III), Chennai and</li> <li>2. Commissioner of Customs (II), Chennai</li> </ol> <p><b>D. For the Jurisdiction of Commissioner of Customs (IV), Chennai</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (VIII) (General), Chennai and</li> <li>2. Commissioner of Customs (IV), Chennai</li> </ol>	<p>Commissioner of Customs (Appeals-I) Chennai and Commissioner of Customs (Appeals-II) Chennai</p>

	<p><b>E. For the Jurisdiction of Commissioner of Customs (VI), Chennai</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (VIII) (General), Chennai and</li> <li>2. Commissioner of Customs (VI), Chennai</li> </ol> <p><b>F. For the Jurisdiction of Commissioner of Customs (VII) Air Cargo Complex, Chennai</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (VII) Air Cargo Complex, Chennai and</li> <li>2. Commissioner of Customs (VIII), General, Chennai</li> </ol> <p><b>G. For the Jurisdiction of Commissioner of Customs (VIII) (General), Chennai</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (IV), Chennai and</li> <li>2. Commissioner of Customs (VIII) (General), Chennai</li> </ol>	
6	<p><b>A. For the Jurisdiction of Commissioner of Customs, BengaluruCity, Bengaluru</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs, Bengaluru City, Bengaluru and</li> <li>2. Commissioner of Customs, Airport &amp; Air cargo Complex, Bengaluru.</li> </ol> <p><b>B. For the jurisdiction of Commissioner of Customs, Airport &amp; Aircargo Complex, Bengaluru</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs, Airport and Air Cargo Complex, Bengaluru and</li> <li>2. Commissioner of Customs, Bengaluru City, Bengaluru</li> </ol> <p><b>C. For the jurisdiction of Commissioner of Customs, Mangalore</b></p>	Commissioner of Customs (Appeals), Bengaluru



	<ol style="list-style-type: none"> <li>1. Commissioner of Customs, Mangalore and</li> <li>2. Commissioner of Customs, Bengaluru City, Bengaluru</li> </ol>	
7	<p><b>A. For the Jurisdiction of Commissioner of Customs, Ahmedabad</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs, Ahmedabad and</li> <li>2. Commissioner of Customs (Preventive), Jamnagar.</li> </ol> <p><b>B. For the Jurisdiction of Commissioner of Customs (Preventive), Jamnagar</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (Preventive), Jamnagar and</li> <li>2. Commissioner of Customs, Ahmedabad</li> </ol> <p><b>C. For the Jurisdiction of Commissioner of Customs, Kandla</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs, Kandla and</li> <li>2. Commissioner of Customs, Mundra.</li> </ol> <p><b>D. For the Jurisdiction of Commissioner of Customs, Mundra</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs, Mundra and</li> <li>2. Commissioner of Customs, Kandla</li> </ol>	Commissioner of Customs (Appeals), Ahmedabad
9	<p><b>A. For the Jurisdiction of Commissioner of Customs (Port), Kolkata</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (Port), Kolkata and</li> <li>2. Commissioner of Customs (Airport and Air Cargo Complex), Kolkata</li> </ol> <p><b>B. For the Jurisdiction of Commissioner of Customs (Airport and Air Cargo Complex), Kolkata</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs</li> </ol>	Commissioner of Customs (Appeals), Kolkata

	<p>(Airport and Air Cargo Complex), Kolkata and</p> <ol style="list-style-type: none"> <li>2. Commissioner of Customs (Port), Kolkata</li> </ol> <p><b>C. For the Jurisdiction of Commissioner of Customs (Preventive), West Bengal</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (Preventive), West Bengal and</li> <li>2. Commissioner of Customs (Port), Kolkata</li> </ol>	
10	<p><b>A. For the Jurisdiction of Commissioner of Customs (Preventive) Amritsar</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (Preventive) Amritsar and</li> <li>2. Commissioner of Customs, Ludhiana</li> </ol>	Commissioner of Customs and Central Excise (Appeals), Jammu
11	<p><b>A. For the Jurisdiction of Commissioner of Customs (Preventive), Jodhpur</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (Preventive), Jodhpur and</li> <li>2. Commissioner of Central Excise and Service Tax, Jaipur</li> </ol>	Commissioner of Customs and Central Excise (Appeals), Jaipur
12	<p><b>A. For the Jurisdiction of Commissioner of Customs, Ludhiana</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs, Ludhiana and</li> <li>2. Commissioner of Customs (Preventive) Amritsar</li> </ol>	Commissioner of Customs and Central Excise (Appeals), Ludhiana
13	<p><b>A. For the Jurisdiction of Commissioner of Customs (Preventive) Patna</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (Preventive) Patna and</li> <li>2. Commissioner of Central Excise and Service Tax, Patna-I</li> </ol>	Commissioner of Customs and Central Excise (Appeals), Patna

14	<p><b>A. For the Jurisdiction of Commissioner of Customs (Preventive), Lucknow</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (Preventive), Lucknow and</li> <li>2. Commissioner of Central Excise and Service Tax, Lucknow</li> </ol>	Commissioner of Customs and Central Excise (Appeals), Lucknow
15	<p><b>A. For the Jurisdiction of Commissioner of Customs (Preventive), Tiruchirapalli</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (Preventive), Tiruchirapalli and</li> <li>2. Commissioner of Customs, Tuticorin</li> </ol> <p><b>B. For the Jurisdiction of Commissioner of Customs, Tuticorin</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs, Tuticorin and</li> <li>2. Commissioner of Customs (Preventive), Tiruchirapalli</li> </ol>	Commissioner of Customs and Central Excise (Appeals), Coimbatore
16	<p><b>A. For the Jurisdiction of Commissioner of Customs, Cochin</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs, Cochin and</li> <li>2. Commissioner of Customs, Preventive, Cochin</li> </ol> <p><b>B. For the Jurisdiction of Commissioner of Customs, Preventive, Cochin</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs, Cochin and</li> <li>2. Commissioner of Customs, Preventive, Cochin</li> </ol>	Commissioner of Customs and Central Excise (Appeals), Kochi
17	<p><b>A. For the Jurisdiction of Commissioner of Customs (Preventive), Shillong</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (Preventive), Shillong and</li> <li>2. Commissioner of Central Excise and Service Tax, Shillong</li> </ol>	Commissioner of Customs and Central Excise (Appeals), Guwahati.

18	<p><b>A. For the Jurisdiction of Commissioner of Customs, Hyderabad</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs, Hyderabad and</li> <li>2. Commissioner of Central Excise and Service Tax, Hyderabad</li> </ol>	Commissioner of Customs and Central Excise (Appeals-I), Hyderabad.
19	<p><b>A. For the Jurisdiction of Commissioner of Customs (Preventive), Bhubaneshwar</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (Preventive), Bhubaneshwar and</li> <li>2. Commissioner of Central Excise and Service Tax, Bhubaneshwar</li> </ol>	Commissioner of Customs and Central Excise (Appeals), Bhubaneshwar
20	<p><b>A. For the Jurisdiction of Commissioner of Customs, Noida</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs, Noida and</li> <li>2. Commissioner of Central Excise and Service tax, Noida</li> </ol>	Commissioner of Customs and Central Excise (Appeals), Noida
21	<p><b>A. For the Jurisdiction of Commissioner of Customs, Vishakhapatnam</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs, Vishakhapatnam and</li> <li>2. Commissioner of Customs (Preventive), Vijayawada</li> </ol> <p><b>B. For the Jurisdiction of Commissioner of Customs (Preventive), Vijayawada</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs (Preventive), Vijayawada and</li> <li>2. Commissioner of Customs, Vishakhapatnam</li> </ol>	Commissioner of Customs and Central Excise (Appeals), Guntur
22	<p><b>A. For the Jurisdiction of Commissioner of Customs, Pune</b></p> <ol style="list-style-type: none"> <li>1. Commissioner of Customs, Pune and</li> <li>2. Commissioner of Customs, Goa</li> </ol>	Commissioner of Customs and Central Excise (Appeals-I), Pune

23	<b>A. For the Jurisdiction of Commissioner of Customs, Goa</b>  1. Commissioner of Customs, Goa and 2. Commissioner of Customs, Pune	Commissioner of Customs and Central Excise (Appeals), Goa
24	<b>A. For the Jurisdiction of Commissioner of Customs, Nagpur</b>  1. Commissioner of Customs, Nagpur and 2. Commissioner of Customs, Indore	Commissioner of Customs and Central Excise (Appeals), Nagpur
25	<b>A. For the Jurisdiction of Commissioner of Customs, Indore</b>  1. Commissioner of Customs, Indore and 2. Commissioner of Customs, Nagpur	Commissioner of Customs and Central Excise (Appeals), Indore

Explanation: The expression “Commissioner” in column 2 shall include “Principal Commissioner” wherever applicable as per Notification 92/2017-Customs (NT) dated 28.09.2017 as amended by Notification 04/2018-Customs (NT) dated 10.01.2018 and 13/2017 CX(NT) dated 09.06.2017.

Ranjana Jha  
Joint Secretary (Review)