



MAJESTY LEGAL

Advocates & Solicitors

CUSTOMS ACT – SHOW CAUSE NOTICE ISSUED AFTER EXPIRY OF PRE-

CONSULTATION LETTER

Show cause notice was issued prior to expiry of statutory time frame of 15 days from pre-consultation letter, order-in-original passed based on said show cause notice would not be sustainable as prior to issuance of show cause notice, Department mandatorily requires to have pre-notice consultation with assessee.

Consultative letter issued when Post Clearance Audit conducted. Even otherwise, show cause notice issued prior to expiry of statutory time frame of 15 days from such pre-consultation letter - Accordingly, impugned order-in- original based on said show cause notice, not sustainable.¹

■ **TEAM MAJESTY LEGAL**

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¹ Proviso to Section 28(1)(a) of Customs Act, 1962 read with Regulations 3(2) and 3(4) of Pre-Notice Consultation Regulations, 2018.