

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
REVENUE DEPARTMENT: DELHI  
(GENERAL ADMINISTRATION BRANCH)  
5, SHAM NATH MARG, DELHI-54.

No. F.1(104)/GA/DC/HQ/2018/PF/ 1482

Dated: 14/10/2020

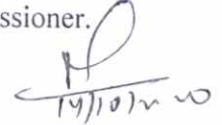
CIRCULAR

Directorate of Revenue Intelligence (DRI) vide DO letter dated 28.08.2020 has informed that, under the provisions of Section 110(1B) of the Customs Act, 1962, the Executive Magistrates are empowered to certify the correctness of the inventory of the seized goods. The certification of inventory plays an important role in the early disposal of the seized goods pending trial which not only saves the goods from deterioration in value and quality but also saves the Government exchequer the money that is paid in rent to the warehouses etc. The copy of the letter is enclosed for reference.

It has been further stated that several such applications for certification, under Section 110(1B) of the Customs Act, 1962, of inventory of the goods seized by DRI are pending with various Sub-Divisional Magistrates of various Districts in Delhi, despite consistent efforts by DRI to pursue the early disposal.

All Sub-Divisional Magistrates of Revenue Department are directed to devote a fixed day at least once a month, for disposing of the applications filed under Section 110(1B) of the Customs Act, 1962, to enable saving precious Government revenue as well as to solve the imminent storage constraints of DRI.

This issues with the approval of Pr. Secretary (Revenue)/Divisional Commissioner.

  
14/10/2020

(ANIL SIROHI)

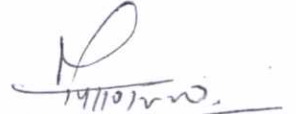
SUB DIVISIONAL MAGISTRATE - III (HQ)

No. F.1(104)/GA/DC/HQ/2018/PF/ 1482

Dated: 14/10/2020

Copy to:-

1. Office of Chief Secretary, Delhi Secretariat, IP Estate, Delhi – 110002.
2. PA to Pr. Secretary (Revenue)/Divisional Commissioner, 5, Sham Nath Marg, Delhi.
3. Director General, Directorate of Revenue Intelligence, D Block, Indraprastha Bhawan, 7<sup>th</sup> Floor, Indraprastha Estate, New Delhi – 110002, w.r.t. D.O. No. DRI/HQ-GI/338/XVII/Misc-14/2018/1224 dated 28.08.2020.
4. Special CEO, DDMA, GNCTD, 5, Sham Nath Marg, Delhi.
5. All DMs, Revenue Department, Delhi.
6. DC-I/II/III (HQ) and DC (Census), Revenue Department HQ, Delhi.
7. All SDMs/EMs, Revenue Department, Delhi.
8. Sr. System Analyst (IT), Revenue Department, 5, Sham Nath Marg, Delhi, with a request to upload this circular on the website of the Revenue Department.
9. Guard File.

  
14/10/2020

(ANIL SIROHI)

SUB DIVISIONAL MAGISTRATE - III (HQ)

I. T. BRANCH  
Revenue Department  
Diary 308  
Date 15/10/2020



बालेश कुमार  
महानिदेशक

BALESH KUMAR  
Director General



अ०स०स०

राजस्व आसूचना निदेशालय

डी. ब्लॉक, इन्द्रप्रस्थ भवन, सप्तम तल, इन्द्रप्रस्थ एस्टेट,  
नई दिल्ली-110002

D.O. No. DRI/HQ-GI/338/XVII/Misc-14/2018/1224  
Directorate of Revenue Intelligence

D Block, Indraprastha Bhawan, 7th Floor, Indraprastha Estate,  
New Delhi-110002

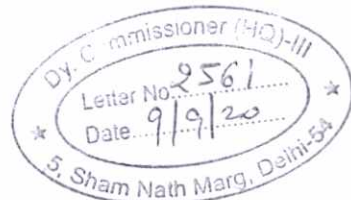
Telephone : +91 11 23379465

Fax : +91 11 23370437

Email : dg-dri@nic.in

Dated 28.08.2020

Dear *Shin Dev,*



**Subject: Request for expediting pending certification of seized goods under Section 110(1B) of the Customs Act, 1962-reg.**

Pl refer to the captioned subject. Your kind attention is invited to Section 110(1B) of the Customs Act which provides as under:

*"Section 110: Seizure of goods, documents and things.*

(1B) Where any goods, being goods specified under sub-section (1A), have been seized by a proper officer under sub-section (1), he shall prepare an inventory of such goods containing such details relating to their description, quality, quantity, mark, numbers, country of origin and other particulars as the proper officer may consider relevant to the identity of the goods in any proceedings under this Act and shall make an application to a Magistrate for the purpose of-

- (a) certifying the correctness of the inventory so prepared; or
- (b) taking, in the presence of the Magistrate, photographs of such goods, and certifying such photographs as true; or
- (c) allowing to draw representative samples of such goods, in the presence of the Magistrate, and certifying the correctness of any list of samples so drawn.

2.0 It is noteworthy that as per the above mentioned Section, the power to certify the correctness of the inventory of the seized goods has been conferred upon the Executive Magistrates by law. The certification of inventory plays an important role in the disposal of the seized goods pending trial. Early disposal not only saves the goods from deterioration in value and quality but also saves the Government exchequer precious amounts of money that is paid in rent to the warehouses etc.

*M*

04.9.20

*Prsecy/Rev) DC(HQ)*

*M*  
*8/9/2020*

*3. All DM's*

*1.u.a  
draft circular  
in this regard after  
examination as per  
law.*

*29.09  
COM - 176*

*M*  
*10/9/2020*

*Ro/GM*  
*11/9/2020*

*2864*  
*11/9/20*

3.0 At present, several such applications for certification, under Section 110(1B) of Customs Act, of inventory of the goods seized by DRI are pending with various Sub-Divisional Magistrates of various Districts in Delhi, despite consistent efforts to pursue the early disposal of the same.

4.0 Accordingly, it is requested that at least once a month certain time be devoted by Sub-Divisional Magistrates for disposing of the applications filed under Section 110(1B) of the Customs Act to enable saving precious Government revenue as well as to solve the imminent storage constraints. Your personal intervention in the matter would be greatly appreciated.

*Kind regards,*

Yours faithfully,



(Balesh Kumar)

**Sh. Vijay Kumar Dev**  
Chief Secretary  
Government of NCT of Delhi  
New Delhi