

**ALL INDIA ASSOCIATION OF CENTRAL EXCISE GAZETTED  
EXECUTIVE OFFICERS: KERALA UNIT**

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GS/2017/ADMN/

Dated 29.08.2017

To

The Chairperson,  
Central Board of Excise & Customs,  
Department of Revenue,  
Ministry of Finance,  
Government of India,  
New Delhi

(Through the Secretary General, All India Association of Central Excise  
Gazetted Executive Officers)

Madam,

Sub: Reorganisation of Customs Formations in Kerala - Reg

A kind attention is invited to Notification No. 82/2017 Customs (NT) dated 24.08.2017 through which the existing Custom House, Cochin and Commissionerate of Customs (Preventive), Cochin has been merged and then bifurcated into North Kerala Customs Commissionerate and South Kerala Customs Commissionerate.

2. In terms of the superseded Notification No. 78/2014 Cus (NT) dated 16.09.2014, the jurisdiction of Custom House Cochin was limited to the Port of Cochin, Cochin Airport, Cochin Special Economic Zone and Customs formations under the area under the jurisdiction of Greater Cochin Development Authority. Commissionerate of Customs (Preventive), Cochin was having jurisdiction over The whole of the (i) State of Kerala; (ii) Union territory of Lakshadweep and (iii) Mahe Commune and Yanam territory of the Union territory of Puducherry.

3. Commissionerate of Customs (Preventive), Cochin was having two wings - (1) the R&I Wing (Rummaging & Intelligence) having the same territorial jurisdiction of Customs House Cochin and (2) the M&P Wing (Marine & Preventive) having jurisdiction over the whole of the (i) State of Kerala excluding the Port of Cochin, Cochin Airport,

Cochin Special Economic Zone and Customs formations under the area under the jurisdiction of Greater Cochin Development Authority; (ii) Union territory of Lakshadweep and (iii) Mahe Commune and Yanam territory of the Union territory of Puducherry. The M&P wing is having Preventive units all over Kerala, located mostly along the coast line.

4. As you are aware, the State of Kerala is having Group B & C cadres of Central Excise as well as Customs. The Commissioner of CGST & Central Excise Cochin is the cadre controlling authority of Central Excise Cadres and the Commissioner of Custom House, Cochin that of Customs cadres. At the Group B & C level, the Customs work within the Port of Cochin, Cochin Airport, Cochin Special Economic Zone and Customs formations under the area of Greater Cochin Development Authority is handled by the Customs cadres and that in the remaining area of State of Kerala, Union territory of Lakshadweep and Mahe Commune and Yanam territory of the Union territory of Puducherry, by the Central Excise Cadres.

5. The Notification No. 82/2017 Customs (NT) dated 24.08.2017 to take effect from 15.08.2017 appears to have overlooked the above historical demarcation of jurisdiction among the Central Excise & Customs cadres in State of Kerala. It is submitted that there appears to be no reason to do away with the Customs Preventive Commissionerate which is having several Preventive Units along the coast line. In all other States, the existing Preventive Commissionerates has been retained. An analysis of the jurisdiction of the retained Preventive Commissionerates and a comparison of jurisdictions of the Preventive Commissionerates in the present notification and the superseded notification is given in Annexure A & B to this letter.

6. Considering the fact that no Customs Preventive formation has been omitted anywhere else in India, the action to merge the jurisdictions of the two Customs formations in Kerala and subsequently divide them on a horizontal axis and thereby abolishing the existing Customs Commissionerate (Preventive) Cochin has no justification. This would upset the historical demarcation of Customs jurisdiction among the Central Excise & Customs cadres.

7. The intention of the present notification apparently is to delink all Customs related work from GST formations. While doing so, there is no rationale to take away the Customs work hitherto attended by Group B & C Central Excise cadres until such time the Board, as well as the Group A cadres, are also bifurcated into GST and Customs Department/ Cadre.

8. In view of the fact that no Customs Preventive formation has been abolished in the current dispensation of territorial jurisdiction, it is requested that entries 19 & 20 of Notification No. 82/2017 - Cus(NT) dated 24.08.2017 may be amended to read as below so that the interest of the Central Excise cadres are protected:

19	Port of Cochin, Cochin Airport, Cochin Special Economic Zone and Customs formations under the area under the jurisdiction of Greater Cochin Development Authority.	Commissioner of Customs, Cochin.
20	The whole of the (i) State of Kerala excluding the area falling under the jurisdiction of the Commissioner of Customs, Cochin; (ii) Union territory of Lakshadweep; (iii) Mahe Commune territory of the Union territory of Puducherry	Commissioner of Customs (Preventive), Cochin

Thanking You,

Yours faithfully

ARUN ZACHARIAH.P  
GENERAL SECRETARY

## ANNEXURE A.

1. The concept of Commissionerate of Customs (Preventive) has not been abandoned as is evident from the fact that all these erstwhile Commissionerates have been retained with the exclusion of Commissionerate of Customs (Preventive), Cochin.
2. Analysis of the current Notification reveals that the jurisdictions of the Preventive Commissionerates have remained the same and that in many cases additional responsibilities have been added as detailed below.
3. Administrative control of all EOU/EHTP/STPI/SEZs in the National Capital Territory of Delhi and the State of Haryana has been given to the Commissionerate of Customs (Preventive), Delhi.
4. The jurisdiction of the Commissionerate of Customs (Preventive), Amritsar has been restricted in the current Notification on account of the dual control over the same area as exercised by the Commissionerate of Customs, Ludhiana also. This dual control has now been resolved with the territorial jurisdiction now being separately identified for both these formations which is indicative of the fact that Customs work if any within the area of Customs Preventive, Amritsar would be carried out by the Officers of that jurisdiction.
5. Commissionerate of Customs (Preventive), Jodhpur is undisturbed and with no other Customs Commissionerate in that State, it is to be understood that all Customs related work will be carried out by the Officers of this Commissionerate.
6. Commissionerate of Customs (Preventive), Mumbai sees an expansion in the territorial description in the form of Mumbai City, Mumbai Suburban for the erstwhile Mumbai and the addition of Palghar District to its jurisdiction. However, as these areas are also covered in the regular Customs jurisdictions it is believed that the exclusive work of this Commissionerate would be anti-smuggling.
7. Commissionerate of Customs (Preventive), Tiruchirappalli sees an expansion in its jurisdiction with the deletion of the exclusion of jurisdictions of Commissioner of Customs (IV) & (VI) from the erstwhile notification. As the jurisdiction of this Commissionerate extends to the whole of the State of Tamil Nadu excluding the jurisdictions specified and also Tuticorin Port, all regular Customs work would be carried out by the Officers of this Commissionerate in their jurisdiction.
8. The jurisdiction of the Commissionerate of Customs (Preventive), West Bengal has been revamped to cover the whole of the states of West Bengal and Sikkim along with that of the Andaman & Nicobar Islands and the districts of Bihar being deleted. However, as the regular Customs formations also has jurisdiction over certain areas, it is implied that in the remaining areas, regular Customs work will be attended to by the Officers of this Commissionerate.

9. Commissionerate of Customs (Preventive), Jamnagar is undisturbed. As the area under this Commissionerate has been excluded from the jurisdiction of the Commissionerate of Customs, Ahmedabad, it is to be understood that regular Customs work will be carried out by the Officers of this Commissionerate within their jurisdiction.
10. Commissionerate of Customs (Preventive), Vijayawada is undisturbed. The jurisdiction of this Commissionerate is exclusive of the jurisdiction of the Commissionerate of Customs, Vishakapatnam and hence indicative of the fact that all Customs work would be attended to by the Officers of this Commissionerate within their jurisdiction.
11. Commissionerate of Customs (Preventive), Shillong is undisturbed. As no other Customs formation has been notified for the North East, it is implied that all regular Customs work will be carried out by the Officers of this Commissionerate within their jurisdiction.
12. The jurisdiction of the Commissionerate of Customs (Preventive), Patna has been restricted to the whole of the territorial states of Bihar and Jharkhand. As no other Customs Authority has been notified for this jurisdiction, it is to be understood that all Customs work is to be carried out by the Officers of this Commissionerate within their jurisdiction.
13. Commissionerate of Customs (Preventive), Lucknow is undisturbed. As specific areas and formations have been allotted to the Commissionerate of Customs, Noida, it is to be understood that in exclusion of the specified areas and formations, all Customs work will be carried out by the Officers of this Commissionerate.
14. Commissionerate of Customs (Preventive), Bhubaneswar is undisturbed. As no other Customs Authority has been notified for this jurisdiction, it is to be understood that all Customs work is to be carried out by the Officers of this Commissionerate within their jurisdiction.

**ANNEXURE B**

Notification No.78/2014 - Cus(NT) dated 16.09.2014			Notification No.82/2017 - Cus(NT) dated 24.08.2017		
Sl.No.	Area	Designation of Officer	Sl.No.	Area	Designation of Officer
2	The National Capital Territory of Delhi, the whole of the State of Haryana and the New Okhla Industrial Development Authority Special Economic Zone in the State of Uttar Pradesh.	Commissioner of Customs (Preventive), Delhi.	2	The National Capital Territory of Delhi, the whole of the State of Haryana, including all EOU/EHTP/STPI/SEZs and the New Okhla Industrial Development Authority Special Economic Zone in the State of Uttar Pradesh.	Principal Commissioner of Customs (Preventive), Delhi
3	The whole of the - (i) State of Punjab (ii) State of Himachal Pradesh; (iii) State of Jammu and Kashmir; (iv) Union territory of Chandigarh.	Commissioner of Customs (Preventive), Amritsar.	3	(i) The whole of the State of Jammu and Kashmir; and (ii) The districts of Pathankot, Gurdaspur, Amritsar, Tarn Taran, Ferozepur and Fazilka in the State of Punjab.	Commissioner of Customs (Preventive), Amritsar
4	The whole of the State of Rajasthan.	Commissioner of Customs (Preventive), Jodhpur	5	The whole of the State of Rajasthan.	Commissioner of Customs (Preventive), Jodhpur.

5	The whole of the - (i) State of Punjab (ii) State of Himachal Pradesh; (iii) Union territory of Chandigarh.	Commissioner of Customs, Ludhiana	4	(i) The whole of the State of Himachal Pradesh; (ii) The whole of the Union Territory of Chandigarh; (iii) The State of Punjab (except the area of the districts of Pathankot, Gurdaspur, Amritsar, Tarn Taran, Ferozepur and Fazilka)	Commissioner of Customs, Ludhiana
7	Mumbai, Thane and Raigad Districts in the State of Maharashtra.	Principal Commissioner of Customs (Preventive), Mumbai.	9	Mumbai City, Mumbai Suburban, Palghar, Thane and Raigad Districts in the State of Maharashtra	Principal Commissioner of Customs (Preventive), Mumbai

11	<p>(a) The whole of the State of Tamil Nadu [excluding the areas falling under the jurisdiction of -</p> <ul style="list-style-type: none"> <li>(i) Principal Commissioner of Customs(I), Airport, Chennai;</li> <li>(ii) Commissioner of Customs (II) Chennai;</li> <li>(iii) Principal Commissioner of Customs (III), Chennai;</li> <li>(iv) Commissioner of Customs (IV), Chennai;</li> <li>(v) Commissioner of Customs (V), Chennai;</li> <li>(vi) Commissioner of Customs (VI), Chennai;</li> <li>(vii) Principal Commissioner of Customs (VII), Air Cargo Complex, Chennai;</li> <li>(viii) Commissioner of Customs, (VIII) (General), Chennai;</li> </ul> <p>(b)The Union territory of Puducherry excluding Mahe Commune and Yanam Territory.</p>	Commissioner of Customs (Preventive), Tiruchirappalli	17	<p>(a) The whole of the State of Tamil Nadu [excluding the areas falling under the jurisdiction of -</p> <ul style="list-style-type: none"> <li>(i) Principal Commissioner of Customs(I), Airport, Chennai;</li> <li>(ii) Commissioner of Customs (II) Chennai;</li> <li>(iii) Principal Commissioner of Customs (III), Chennai;</li> <li>(iv) Commissioner of Customs (V), Chennai;</li> <li>(v) Principal Commissioner of Customs (VII), Air Cargo Complex, Chennai;</li> <li>(vi) Commissioner of Customs, (VIII) (General), Chennai;</li> </ul> <p>(b)The Union territory of Puducherry excluding Mahe Commune and Yanam Territory.</p>	Commissioner of Customs (Preventive), Tiruchirappalli



14	The whole of the - (i) State of West Bengal, except the areas falling under the districts of Darjeeling, Jalpaiguri, Coochbehar and North Dinajpur; (ii) Union territory of the Andaman and Nicobar Islands; (iii) Districts of Purne, Katihar, Sahabganj and Godda in the State of Bihar.	Commissioner of Customs (Preventive), West Bengal	11	(i) The whole of the States of West Bengal and Sikkim; (ii) Union territory of the Andaman and Nicobar Islands	Commissioner of Customs (Preventive), West Bengal
17	Port of Cochin, Cochin Airport, Cochin Special Economic Zone and Customs formations under the area under the jurisdiction of Greater Cochin Development Authority.	Commissioner of Customs, Cochin.	20	Port of Cochin, Cochin Airport, Cochin Special Economic Zone, Customs formations under the area under the jurisdiction of Greater Cochin Development Authority and the whole of the areas in the districts of Ernakulam, Idukki, Kottayam, Alappuzha, Pathananhitta, Kollam and Thiruvananthapuram in the State of Kerala	Commissioner of Customs, South Kerala, Cochin

18	The whole of the (i) State of Kerala; (ii) Union territory of Lakshadweep; (iii)Mahe Commune and Yanam territory of the Union territory of Puducherry	Commissioner of Customs (Preventive), Cochin	19	(i)The whole of the areas under the districts of Kasaragod, Kannur, Wayanad, Kozhikode, Malappuram, Palakkadand Thrissur in the State of Kerala (ii) Union territory of Lakshadweep; (iii) Mahe Commune and Yanam territory of the Union territory of Puducherry	Commissioner of Customs, North Kerala, Cochin
20	(i) The whole of the area in the Districts of Surendranagar (except Dasada Taluka), Rajkot, Porbandar, Jamnagar, Morbi, Amreli, Bhavnagar and Junagadh in the State of Gujarat; (ii) Diu of the Union territory of Daman and Diu.	Commissioner of Customs, (Preventive), Jamnagar	22	(i) The whole of the area in the Districts of Surendranagar (except Dasada Taluka), Rajkot, Porbandar, Jamnagar, Morbi, Amreli, Bhavnagar and Junagadh in the State of Gujarat; (ii) Diu of the Union territory of Daman and Diu.	Commissioner of Customs, (Preventive), Jamnagar
24	The whole of the State of Andhra Pradesh (excluding the areas falling under the jurisdiction of Principal Commissioner of Customs, Visakhapatnam)	Commissioner of Customs (Preventive), Vijayawada	30	The whole of the State of Andhra Pradesh (excluding the areas falling under the jurisdiction of Principal Commissioner of Customs, Visakhapatnam)	Commissioner of Customs (Preventive), Vijayawada

27	The whole of the States of- (i) Meghalaya; (ii) Assam; (iii) Arunachal Pradesh; (iv) Nagaland; (v) Manipur; (vi) Mizoram; (vii) Tripura.	Commissioner of Customs (Preventive), Shillong.	25	The whole of the States of- (i) Meghalaya; (ii) Assam; (iii) Arunachal Pradesh; (iv) Nagaland; (v) Manipur; (vi) Mizoram; (vii) Tripura.	Commissioner of Customs (Preventive), Shillong.
28	(i) The whole of the States of Bihar and Jharkhand; (ii) Districts of Darjeeling, North Dinajpur, South Dinajpur, Maldha (Ingrajbazar) in the State of West Bengal; (iii) The whole of the State of Sikkim	Commissioner of Customs (Preventive), Patna	15	(i) The whole of the State of Bihar; (ii) The whole of the States of Jharkhand	Commissioner of Customs (Preventive), Patna
29	The whole of the States of Uttar Pradesh and Uttarakhand	Commissioner of Customs (Preventive), Lucknow	16	(i) The whole of the State of Uttar Pradesh; (ii) The whole of the State of Uttarakhand	Commissioner of Customs (Preventive), Lucknow
31	The whole of the State of Odisha.	Commissioner of Custom, (Preventive) Bhubaneswar	27	The whole of the State of Odisha.	Commissioner of Custom, (Preventive) Bhubaneswar