

I/62098/2023

Instruction No. 07/2023-Customs

F. No. 394/02(298)/2020-COMMR (INV-CUS)-Part(1)

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs
(Investigation – Customs)

10th Floor, Tower-2, Jeevan Bharti Building,
Parliament Street, New Delhi-110001
Email ID: inv-customs@gov.in
Dated 28-02-2023

To

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive),
All Principal Chief Commissioners/Chief Commissioners of Customs and CGST,
The Director General of Revenue Intelligence (DRI),
All Principal Additional Director General/ Additional Director General, Zonal Units of DRI,
Webmaster, CBIC.

Madam/ Sir,

Subject: Completion of Data Entry in DIGIT-reg.

Reference is invited to CBIC Instruction No. 06/2018-Customs dated 02.04.2018 regarding completion of data entry in DIGIT. As per said instructions, all the formations were directed to complete the data entry in DIGIT by 31st March 2018. From 1st April 2018, all the Show Cause Notices (SCNs) and the Order in Original (O-i-O) were also required to be uploaded on DIGIT.

2. DIGIT is India's National Customs Offence Database and serves as the official repository of all cases involving violation of the Customs Act, 1962 (hereinafter also referred as Customs Act), the Narcotic Drugs & Psychotropic Substances Act, 1985 (hereinafter also referred as NDPS Act) and other Acts being enforced by the Customs formations of the Central Board of Indirect Taxes and Customs (CBIC) including the Directorate of Revenue Intelligence (DRI).

3. On examination of data uploaded by various Customs formations on DIGIT, it is noticed that there are some discrepancies vis a vis data available in Monthly Performance Reports (MPRs) as uploaded on DDM portal, and the data available on these two platforms needs to be synchronized. Accordingly, these instructions are being issued in supersession of all the instructions issued earlier, specifying the criteria as to what all needs to be entered in DIGIT and the applicable timelines for the same.

4. Types of Cases to be entered in DIGIT: Only those "offence cases" covered under the following categories need to be entered in DIGIT:

- A. Cases of Outright smuggling (imports as well as exports) covered under the provisions of the Customs Act, 1962;

I/62098/2023

- B. Cases involving violation of provisions of the Customs Act, 1962 or any other law in the course of imports or exports of goods or misuse of international trade promotion schemes framed by the Central government; and
- C. Cases under the provisions of Narcotics Drugs and Psychotropic Substances (NDPS) Act, 1985.

An "Offence case" for the purpose of these instructions will mean a case involving **two or more** of the following actions:

1. Filing of DRI-1 (Recording of Information);
2. Preparation of DRI-2 (Seizure/Detection Intimation Report);
3. Arrest under the Customs Act, 1962 or other Act(s);
4. Search under the Customs Act, 1962 or other Act(s);
5. Summons under the Customs Act, 1962 or other Act(s); and
6. Seizure under the Customs Act, 1962 or other Act(s);

4.1 It is clarified that the cases booked by the Customs formation during the course of normal executive work need not be entered in DIGIT. For illustration, routine cases booked by the Customs officers on international airports involving minor violations of Baggage Rules; or the cases booked by Assessment Groups in Sea Ports, Inland Container Depots (ICDs) and the Air Cargo Complexes (which require spot adjudication) and similar cases booked in courier terminals or foreign post offices need not be entered in DIGIT. Similarly, the detections made by Audit Commissionerates should not be entered in DIGIT.

5. Stages of Data Entry in DIGIT: Data entry in DIGIT is to be done at the following stages:

(I) **Detection:** – Detection connotes confirmation of an offence on the basis of seizure of goods, documents and things; or recording of a statement under the relevant provisions of the applicable Act; or self-admission in writing by the importer or exporter or their authorized signatory of commission of an offence under the provisions of Customs Act, 1962 or any other Act.

(II) **Arrest:** – All arrests made under the provisions of the Customs Act or the NDPS Act need to be entered in DIGIT, along with DIN, wherever applicable. The details of the detainee like his identity (based on Aadhaar Number, PAN, Passport Number, Driving Licence or any other document prescribed by the government authorities), place and date of arrest, date of production before magistrate and other relevant details including those of custody should be entered in DIGIT.

(III) **Seizure:** – Every seizure of goods, documents and things needs to be entered in DIGIT, along with other relevant details like place of seizure, quantity of seizure, etc.

(IV) **Conclusion of Investigations:** Every investigation attains completion through one of the following means:-

- a. Issue of Show Cause Notice (SCN) – The details of SCN issued in each case need to be entered in DIGIT under SCN Module. A scanned copy of the SCN is also required to be uploaded.

Note: In the cases involving issue of multiple SCNs, where only some SCNs (like SCN for seizure) are issued, the case will continue to

I/62098/2023

figure under the “pending investigation” category until all the SCNs are uploaded and the “Issue” button is clicked, which will mark completion of investigations.

- b. Filing of Complaint under NDPS Act – In such cases, on conclusion of investigations, a complaint is filed in the competent court. Once the complaint has been filed, details of the same shall be entered in DIGIT.
- c. Closure of investigations under the provisions of Section 28(2) of the Customs Act, 1962.
- d. Closure of investigation under the provision of Section 28(4) of the Customs Act, 1962, where the importer or the exporter has asked for waiver of SCN or in case of transfer of case to other formation.
- e. Case not established: – This happens in those cases, where after investigation, no offence can be established under the provisions of the applicable law.

(V) **Adjudication:** After issue of the Order-in-Original (O-i-O) or the Adjudication order, details of the same need to be entered in DIGIT along with copy of the O-i-O.

(VI) **Prosecution:** The decision of competent authority regarding whether a case is fit for prosecution or not, also need to be entered in DIGIT under the Prosecution module. In all those cases, where prosecution is approved by the competent authority, following details also need to be entered in DIGIT:

- a. Sanction details (including name and designation of the sanctioning authority, and the date of sanction);
- b. Details of Complaint (including Complaint No., Name of the Court, Date of Complaint, etc.);
- c. Outcome of Complaint; and
- d. Details of Immunity granted (including through order of Settlement Commission or Compounding of offences by the Competent Authority).

6. Timelines for Data Entry: The data contained in DIGIT is utilized for reporting under various categories including in drafting replies to Parliamentary Questions and to generate various periodical reports. Thus accuracy of data and its timely feeding in DIGIT and crucial for its use. Following time-limits have been prescribed for feeding/uploading data in DIGIT:

- a. Details of Case Detection – within 5 days of detection of the case;
- b. Details of Arrest – within 3 days of date of arrest;
- c. Details of Seizure of Goods, documents or things – within 5 days of seizure;
- d. Uploading of SCN – from the date of issue of SCN till 5th day of the following month;
- e. Uploading Conclusion of Investigations – from the date of approval of closure/completion of investigations by the competent authority till 5th day of the following month;
- f. Unloading details of Adjudication – from the date of issue of O-i-O till 5th day of the following month;
- g. Uploading details of launch of prosecution- from the date of approval of prosecution by the competent authority/ filing of complaint till 5th day of the following month.

I/62098/2023

7. Administration of DIGIT: There shall be a Nodal Officer for DIGIT in every Commissionerate and every Zonal Unit of DRI, who shall manage all DIGIT-related activities. The all-India operations of DIGIT shall be managed by a National Nodal Officer to be appointed by DRI. All queries and correspondences related to DIGIT will be handled by these Nodal officers only.

8. Responsibilities of the DIGIT Nodal Officer: Every Commissionerate/Zonal Unit of DRI shall appoint a DIGIT Nodal Officer to deal with all the issues related with DIGIT, which include User Management (that is mapping of new users and un-mapping of users who have been transferred out of the formation), timely feeding of data in DIGIT, checking the accuracy of the data entered and to ensure that data of DIGIT matches with that fed in Monthly Performance Report (MPR) by their formation.

9. Modification of DIGIT entries: To preserve the sanctity of DIGIT data, all formations shall strive to ensure that all data entry is made in a timely manner accurately and no modifications are required. However, in case any entry in DIGIT needs to be modified, then the Nodal officer of that formation shall write a letter to the National Nodal officer of DIGIT, with the approval of the Principal Commissioner/ Commissioner or Principal Additional Director General / ^{Advt.} Director General of that formation requesting for the said modification, along with reasons for the said modification.

10. Correspondence regarding DIGIT: For any correspondence pertaining to DIGIT, a dedicated email address has been created, viz. dri-digit.admin@gov.in. As part of initiatives to promote the Digital Governance initiative of the Government of India, all DIGIT-related requests will be handled electronically and may be emailed to the above email ID. In keeping with the Government of India's email policy, **only emails sent from official GOV/NIC IDs shall be processed**. Further, to enable swift dissemination of DIGIT-related instructions and new features/changes to the application, an NIC mailing list of all DIGIT-Nodal officers has been created, viz. dri-digit-nodal@ismgr.nic.in. All Customs formations shall designate at least one GOV/NIC email ID from their formation to seek membership of this mailing list.

11. The Principal Chief Commissioners/Chief Commissioners, Heads of DRIs Zonal Units are hereby, requested to circulate these Instructions to all the formations under their charge for strict compliance.

12. Difficulties, if any, in implementation of the aforesaid Instructions may be brought to notice of the Board.

Yours Sincerely,

Signed by Priyanka Gulati

Date: 28-02-2023 17:21:51

Reason: Approved

(Priyanka Gulati)

Deputy Commissioner (Investigation -Customs)

CBIC, New Delhi.