

Instruction No. 26/2024-Customs**F.No. CBIC-50711/5/2021-INV-CUSTOMS**

Government of India
 Ministry of Finance, Department of Revenue
 Central Board of Indirect Taxes and Customs
 (Investigation-Customs)

Dated: 30th October, 2024

To

All Principal Chief Commissioner/Chief Commissioners of Customs/ Customs (Preventive)/ CGST & Customs
 Principal Director General of Revenue Intelligence,
 Principal Commissioner, Directorate of Logistics,
 Webmaster, CBIC.

Madam/Sir,

Subject: Disposal of gold - revised mapping of Customs jurisdictions to Focal Customs Commissionerate (FCC) and India Government (IG) Mints - reg.

The undersigned is directed to refer to Instruction No. 27/2021-Customs dated 03.12.2021 (read with its corrigendum dated 10.01.2022) and Instruction No. 22/2022-Customs dated 06.09.2022 which prescribe the procedure for disposal of seized/confiscated gold in any form of 24 carat purity i.e. including gold ornaments/jewellery/articles of 24 carat purity.

2. On account of operational requirements of Security Printing and Minting Corporation of India Limited (SPMCIL), henceforth the seized/confiscated gold meant for disposal from Customs Zones in Telangana and Andhra Pradesh would be lifted and processed by IG Mint, Mumbai (in place of IG Mint, Hyderabad). Accordingly, the updated table below Para 3.4 of the said Instruction 06.09.2022 is as follows -

Name of the Mint	Name of IG Customs Commissionerate (FCC)	Focal Commissionerate	Commissionerates mapped with FCC
Kolkata	Customs Commissionerate, Bengal	(Preventive) West	All Customs Commissionerates under - (a) Customs Zones of Kolkata and Patna (Prev.); (b) Customs & CGST Zones of Bhubaneshwar and Guwahati (NER).

Mumbai	Customs Commissionerate, Mumbai (General), NCH	All Customs Commissionerates under- (a) Customs Zones of Ahmedabad, Delhi, Delhi (Prev.), Mumbai-I, Mumbai-II, Mumbai-III, Bengaluru, Chennai, and Tiruchirappalli (Prev.); (b) Customs & CGST Zones of Thiruvananthapuram, Bhopal, Meerut, Nagpur, Pune, Hyderabad and Vishakhapatnam.
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3. All other aspects in the aforesaid instructions remain unchanged.

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