

SETTLEMENT COMMISSION

Question 1

Can an application for settlement be withdrawn? If yes, state the time limit for withdrawal of such application?
(2 Marks)(May 2010)

Answer

Application once made cannot be withdrawn in case of settlement [**Section 127B(4) of the Customs Act, 1962**].

Question 2

Is a person entitled to inspect or obtain copies of report made by any Officer to the Settlement Commission? Can the Settlement Commission furnish copies of such report?

(2 Marks) (June 2009)

Answer

As per the provisions of section 127G of the Customs Act, 1962, no person shall be entitled to inspect or obtain copies of any report made by any officer of customs to the Settlement Commission, but the Settlement Commission may, in its discretion, furnish copies thereof to any such person on an application and on payment of specified fee.

However, for the purpose of enabling any person whose case is under consideration to rebut any evidence brought on record against him in any such report, the Settlement Commission shall furnish him a certified copy of relevant part of such report on receipt of an application and payment of fee as specified in rules.