

ISSUANCE OF LOOK OUT CIRCULARS (LOC) FOR INDIRECT TAX DEFAULTS- REG

INSTRUCTION

F. No. 394/193/2015-Cus (AS)

Government of India

Ministry of Finance

Department of Revenue

Anti Smuggling Unit (CBEC)

Room No. 503, 5th Floor, Hudco Vishala Building,

R. K. Puram, New Delhi.

Dated 16.12.2015

To

(i) The Pr. Addl. Director General,

Directorate of Revenue Intelligence (DRI), New Delhi.

(ii) The Pr. Addl. Director General,

Directorate General of Central Excise Intelligence (DGCEI), New Delhi.

(iii) All Principal Chief /Chief Commissioners of Customs,

(iv) All Principal Chief / Chief Commissioners of Customs (P),

(v) All Principal Chief / Chief Commissioners of Customs, Central Excise & Service Tax.

(vi) Webmaster, CBEC.

Sub:- Issuance of Look Out Circulars (LOC) – reg.

Madam/ Sir,

Attention is invited to OM No. 25016/31/2010-Imm. dated 27.10.2010 (copy enclosed for reference) issued by Ministry of Home Affairs (Foreigners Division) wherein guidelines regarding issuance of Look Out Circulars (LOC) in respect of Indian Citizen and Foreigners to concerned agencies have been issued.

2. Para 8 of the MHA's guidelines deals with procedures of opening LOC by Bureau of Immigration (BoI) indicating the rank of officers of various departments and courts who are authorized to request BoI for opening LOC.

3. In terms of para 7 (a) of the MHA's guidelines, recourse to LOC can be taken by investigating agency in cognizable offences under IPC or other laws, where the accused is deliberately evading arrest or not appearing in the trial court despite Non Bailable Warrants (NBWs) and other coercive measures and there is likelihood of the accused leaving the country to evade trial / arrest.

4. Further, in terms of para 8 (h) of the guidelines, a person can be intercepted / interrogated/ baggage examined/ searched even in the case of non –cognizable offence. The only restriction is that the person can not be detained/ arrested/ prevented from leaving the country.

5. It is essential to have a centralized and reliable database of all LOC requests. Therefore, all field formations are hereby directed to route their requests for issuance of LOC, if necessary, through DRI (Hqrs) in cases relating to contravention of the provisions of Customs Act, 1962 and through DGCEI in cognizable offences under the Central Excise Act, 1944 and the Finance Act, 1994 (Sections relating to Service Tax). However, the practice of opening LOC in a particular Airport for short duration may continue, as in such cases LOC is required to be opened immediately on specific information / inputs.

6. DRI and DGCEI shall maintain a database that can be updated on real time basis whenever such requests are received and circulars are issued thereon.

This issues with the approval of the Board.

Yours faithfully,

(A.C. MALLICK)

Under Secretary to Govt. of India

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Encl: As above.