

Instruction No. 10/2025-Customs

Government of India
Ministry of Finance, Department of Revenue
Central Board of Indirect Taxes & Customs

New Delhi,
Date: 13.05.2025

To,
All Principal Chief Commissioner / Chief Commissioner,
All Principal Director General / Director General,
All Principal Commissioner / Commissioner,
All Principal Addl. Director General/Addl. Director General, under CBIC

Madam / Sir,

Subject: Arrest Report and Incident Report (where arrest not made) – revised formats-reg.

The undersigned is directed to draw your attention to Board's Instruction No. 02/2024-Customs dated 15.02.2024 on the subject matter.

2. It is to highlight that the details of DIGIT ID shall mandatorily be made part of the Arrest Report and Incident Report (where arrest not made). Accordingly, the reporting formats have been revised and enclosed as revised Annexure-I (intimation of arrest) and revised Annexure- II (incident report where arrest is not made) respectively.
3. The Arrest Report and Incident Report (where arrest not made) shall be sent by email to the addresses as per revised Annexure-I and Annexure-II.
4. Other aspects of Board's previous Instructions, related to this matter, remain unchanged.

Encl.: As above

Yours sincerely,

(Varun Yadav)
Deputy Commissioner
(Investigation-Customs Wing)
Email : inv-customs@gov.in
Tel No.: 011-21400625

Annexure-I

(with Board's Instruction No. 10/2025-Customs dated 13.05.2025)

INTIMATION OF ARREST

F.No. and Date

From: Jurisdictional Pr. Chief Commissioner /Chief Commissioner or Pr. ADG/ADG

To: Member (Compliance Management), CBIC (memberinv.cbic@gov.in)

Member (In-charge of Zone), CBIC (_____.@gov.in)

CC: Commissioner (Investigation-Customs) (inv-customs@gov.in)

Principal Director General, DRI (drihqrs@nic.in)

Director General, DGARM (dgarm-cbec@gov.in)

Sr. No.	Details	Filling guide
1	DIGIT ID	
2	Date of arrest	
3	Time of arrest	
4	Place of arrest with address	
5	Name of person arrested	
6	Gender	
7	Date of birth	
8	Son/daughter/wife/husband of	
9	Nationality	Mention Indian/ Other (if other, specify which)
10	Identity document (preferably Passport) No. & date	
11	Offence committed	Mention outright smuggling / commercial fraud
12	Description of offence or repeat offence committed (in around 50 words or more)	While describing the offence, include the following wherever applicable: (a) Area where offence committed by mentioning the name of seaport/ ICD/ CFS/ courier terminal/ airport (baggage/ transit/ tarmac/ rummaging)/ air cargo complex/ FPO/ LCS/ ICP/Other (b) Direction of offence, whether inward or outward (c) Document involved in offence, by mentioning the customs declaration document name (eg, BE/SB etc). No. and date for relevant mode (cargo/courier/post/pax baggage etc) and related BL/ MAWB/ HAWB/ AWB No. with IEC and GSTIN (if any) and flight/voyage/cruise No. (d) duty or prohibition, drawback, RoDTEP, ROSCTL involved (e) export promotion scheme like Advance Authorisation, EPCG, EOU, SEZ etc. or notification misused
13	Whether any seizure made	Mention Yes/No
14	If yes, give details of seizure	In the details, include the following as applicable: (a) the date and place of seizure by specifying the name of the spot and name of the seaport/ ICD/ CFS/ courier terminal/ airport (baggage area/ transit/ tarmac/ rummaging)/ air cargo complex/ FPO/ LCS/ ICP/ other (like locality/ godown in a town or point on road or rail or domestic air network) (b) item (such as gold/ narcotics/ foreign currency/ FICN/ wildlife/ ODS / IPR/ antiquity/ other (specify). For commercial cases, mention the commodity with its CTH (c) for quantity mention Standard Units such as kg, litre,

		metre, if necessary, in combination with each other. Mention number of sticks for cigarettes. For other items/cases, use numbers (d) mention value of the goods seized. State the Local Market Value in case of Narcotics and the face value in case of FICN.
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Signature

Name of Pr. Chief Commissioner/ Chief Commissioner/Pr. ADG/ADG

Annexure-II

(with Board's Instruction No. 10/2025-Customs dated 13.05.2025)

INCIDENT REPORT (where arrest is not made)

F.No. and Date

From: Jurisdictional Pr. Commissioner / Commissioner or Pr. ADG/ADG

To: Member (Compliance Management), CBIC (memberinv.cbic@gov.in)
Member (In-charge of Zone), CBIC (_____.@gov.in)CC: Jurisdictional Principal Chief / Chief Commissioner
Commissioner (Investigation-Customs) (inv-customs@gov.in)
Principal Director General, DRI (drihqrs@nic.in)
Director General, DGARM (dgarm-cbec@gov.in)

Sr. No.		Outright Smuggling /Seizure	Commercial fraud	Filling guide
1	DIGIT ID			
2	Date of incident			
3	Broad category of evasion	X		In case of commercial fraud mention category such as undervaluation/ mis-declaration/ misuse of DEEC/ Advance Authorization/ EPCG/ EOU / EPZ/ SEZ scheme or of particular Sr. No. of an end-use or notification/ IGCR/ Duty Drawback or RoDTEP or ROSCTL scheme / others (to be specified)
4	Direction			Mention Inward/Outward
5	Mode used in smuggling			Mention air or sea or land
6	Item(s) seized			Mention Gold/ narcotics/ foreign currency/ INR/ FICN/ wildlife / ODS/ IPR/ Others (specify). For commercial cases, mention the commodity with its CTH
7	Quantity seized			Mention Standard Units such as kg, litre, metre, if necessary, in combination with each other. The number of sticks be used for cigarettes. In other items/cases, use numbers.
8	Value of goods seized			Mention Local Market Value in the case of Narcotics and face value in the case of FICN
9	Place of seizure			Name the spot and name the seaport/ ICD/ CFS/ courier terminal/ airport (baggage area/ transit/ tarmac/ rummaging)/

				air cargo complex/ FPO/ LCS/ ICP/ other (like locality/godown in a town or point on road or rail or domestic air network)
10	Origin of goods seized			Mention country of origin of the goods
11	Loading port/airport			Fill for inward incident involving seizure, where relevant
12	Unloading port/airport			Fill for outward incident involving seizure, where relevant
13	Commodity group involved	X		Fill when there is no seizure in commercial fraud case
14	Duty involved	X		Mention in Rs.Lakh upto two decimal points
15	Duty voluntarily paid (if any)	X		Mention in Rs.Lakh upto two decimal points
16	Details of person(s) involved			Mention name, gender, date of birth, nationality, identity document (preferably Passport) No. & date; and PAN if available of the person. If there is also involvement of a firm (including importer or exporter), mention IEC and GSTIN as well.
17	Modus operandi (upto 50 words)			When describing modus operandi, include flight/voyage/cruise No. and/or customs declaration document name (eg. BE, SB etc), No. and date, and related BL/ MAWB/ HAWB/ AWB No. etc

Signature
Name of Pr. Commissioner/ Commissioner/Pr. ADG/ADG