

Useful Information

Disputes may be dealt with ADR:

(a) customs valuation related disputes, falling under the pre- shipment inspection system or otherwise, arising out of customs assessment and disputes pending with any customs or appellate authority or before any court including the Supreme Court of Bangladesh shall fall under this category; and

(b) Any other disputes, arising out of submission of Bill of Entry or Bill of or issuance of Demand Notice or show cause Notice in relation to any Bill of Entry or Bill of Export by the concerned customs authorities and pending with any customs or Appellate authority or court including the Supreme Court of Bangladesh falling under this Act,

(C) Penalty related pending disputes of pre-shipment inspection agency.

Application for ADR:

(a) For a dispute which was created and not already been adjudicated or settled before the commencement of the ADR System, the application is to be submitted in such form and manner as may be prescribed in the rules, to the concerned Customs Commissioner or Adjudicating officer or Appellate authorities, as the case may be;

(b) For a dispute which arises after the commencement of the ADR System, the application is to be made before seeking or trying for settlement of the said dispute under sections 179, 193 or 196 as the case may be, of this Act, to the concerned customs commissioner or Adjudicating officer, as the case may be, in the manner prescribed in the rules, within ten working days from the date of issue of the concerned show cause notice or assessment order, or demand notice, as the case may be.

(c) For an application on a matter suitable for ADR which is pending before the Supreme Court of Bangladesh, the concerned petitioner, if he so desires, may apply to the concerned Customs Commissioner for Alternative Resolution, after obtaining permission from the said court, and upon granting of such permission by the court the matter shall remain in abeyance for the duration of the ADR process.

Duration of Negotiation and Resolution.-

(1) Whether pending or new dispute if the application submitted for ADR relates to the same Customs House or Station, all formalities including the negotiation and agreement or disagreement or resolution, as the case may be, of the dispute, are to be completed in a period of maximum thirty working days from the date of submission of the application.

(2) For a pending dispute for which application is submitted to the Commissioner Appeal or Customs and VAT Appellate Tribunal or any Court, the duration for the above purposes will be sixty working days from the date of submission of the application.

Advantages of ADR:

- I) ADR is a very easy process.
- II) In ADR, cases are resolved through the negotiation and agreement between both the parties.
- III) If there is no agreement, the appeal case in dispute may be revived by the tax-payer.
- IV) There is a huge save of money and time in ADR.
- V) The tax-payers get justice in ADR.

Name and Address of Concerned Second Secretary of NBR:

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