

केंद्रीय उत्पाद शुल्क के आयुक्त का कार्यालय: पुणे-III
 41/ए: आई सी ई हाउस; ससून रोड; वाडिया कालेज के सामने; पुणे-411 001

व्यापार सूचना संख्या- 06/2010

विषय: Power of adjudication of Central Excise Officers-
 instructions - reg-

भारत सरकार, वित्त मंत्रालय; राजस्व विभाग; सी बी ई सी; नई दिल्ली
 द्वारा जारी परिपत्र की प्रतियां जिसका उल्लेख नीचे किया गया है; संलग्न हैं:-

परिपत्र संख्या Cir No. 922/12/2010-CX	फाईल संख्या 208/2/2009-CX 6	दिनांक 18/05/2010
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सभी व्यापार संगठनों तथा वाणिज्य और उद्योग मंडलों से अनुरोध किया जाता है कि इस व्यापार सूचना के साथ जोड़े गये परिपत्र में निहित बातों की जानकारी अपने-अपने घटक सदस्यों के ध्यान में लाने का कष्ट करें।

वी. एस. वासुदेव 21/5

(बी. एस. वासुदेव)
 आयुक्त

केंद्रीय उत्पाद शुल्क पुणे-III

संलग्न: यथोपरि

फा. संख्या: वी जी एन (30)10/ट्रेड नोटिस/2009
 पुणे दिनांक: 21 मई 2010

प्रतिलिपि प्रेषित:-

- सचिव, उत्पाद शुल्क तथा सीमा शुल्क केंद्रीय बोर्ड कार्यालय.
- उपसचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, नई दिल्ली.
- महानिदेशक, निरीक्षण महानिदेशालय, सी तथा के उत्पाद शुल्क, नई दिल्ली.
- मुख्य आयुक्त, केंद्रीय उत्पाद एवं सीमा शुल्क, पुणे क्षेत्र
- मुख्य सतर्कता अधिकारी, उत्पाद शुल्क तथा सीमा शुल्क, केंद्रीय बोर्ड कार्यालय, नई दिल्ली
- सहायक आयुक्त, निरीक्षण अधिकारी, पश्चिम क्षेत्रिय युनिट, मुंबई.
- सहायक निदेशक, शुल्क अपवचन रोधी क्षेत्रिय कार्यालय, पुणे.
- केंद्रीय उत्पाद शुल्क, राजस्व लेखा परीक्षण कार्यालय, मुंबई.
- सेन्टेक्स पब्लिकेशन प्रायवेट लिमिटेड, 1512 बी, भीषम पितामह मार्ग, नई दिल्ली.
- केंद्रीय उत्पाद शुल्क बार एसोसिएशन कार्यालय, मुंबई.
- पुणे-III आयुक्तालय में क्षेत्रिय सलाहकार समिति तथा लोक शिकायत निवारण समिति के सभी सदस्य.
- पुणे-III आयुक्तालय में सभी व्यापार एसोसिएशन/वाणिज्य तथा उद्योग मंडल.
- मुख्यालय पुणे-III कार्यालय के सभी अपर आयुक्त.
- उप/सहायक आयुक्त, पुणे VI/VII/VIII/IX/Solapur मंडलों से अनुरोध है कि वह बोर्ड के उपरोक्त निर्देशानुसार (पैरा 3 अनुसार) अपनी रिपोर्ट आयुक्तालय पुणे III (ADJ. Branch) को 26/5/2010 तक भिजवाने की चेष्टा करें।
- अधीक्षक (ADJ. Branch) पुणे III । उनसे अनुरोध है कि वह बोर्ड के उपरोक्त निर्देशानुसार (पैरा 3 अनुसार) सारा कार्य दिनांक 26/5/2010 तक पूर्ण कर रिपोर्ट मुख्य आयुक्त के कार्यालय में भिजवाने की व्यवस्था करें।
- मुख्यालय में सभी उप आयुक्त.
- मुख्यालय कार्यालय पुणे में सभी सहायक आयुक्त/अधीक्षक/श्रेणी 'क' तथा 'ख' अधिकारी /मुख्यालय, कार्यालय, तकनीकी शाखा के अनुभाग प्रमुख.
- पुणे-III आयुक्तालय के अधिनस्थ सभी मंडल कार्यालय

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Circular No. 922/12/ 2010-CX

F.No. 208/2/2009-CX-6
 Government of India
 Ministry of Finance
 Department of Revenue
 (Central Board of Excise & Customs)

New Delhi dated the 18th May 2010.

**Subject: Power of adjudication of Central Excise Officers- instructions
 - reg.**

Please refer to Circular No. 752/68/2003-CX dated 01.10.03 amended by Circular No. 865/3/2008-CX dated 19th February 2008 on the above subject. At present adjudication powers in Central Excise cases have been delegated upto the level of Assistant Commissioners only, and Superintendents are not vested with any authority to adjudicate cases. The Board has decided to confer the power of adjudication on Superintendents for cases involving duty upto Rs. 1 Lakh in a show cause notice, except in respect of issues involving rate of duty and valuation or where extended period of limitation has been involved. Accordingly, under the provisions of Section 11A and 33 of the Central Excise Act, 1944, the following further amendments are made to the Circular 752/68/2003-CX dated 1st October 2003, as amended.

I. In Part B of para 2.1 of the Circular, the following row shall be inserted:

Central Excise Officers	Power of adjudication (Amount of duty involved)
Superintendents	Upto Rs. 1 Lakh (excluding cases involving determination of rate of duty or valuation and cases involving extended period of limitation)

II. Consequently, the monetary limits of adjudication for the Assistant Commissioner/Deputy Commissioner would stand revised/amended in the said tables as follows

Central Excise Officers	Power of adjudication (Amount of duty involved)
Deputy/Assistant Commissioners	Upto Rs 5 Lakh (except the cases where Superintendents are empowered to adjudicate).

III. After Para 4 of the said Circular, a new Para 4A shall be inserted as given below:

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"4A Regarding the power of adjudication of cases given to Superintendents, the following aspects are clarified:

- I. They would be eligible to decide cases involving duty and/or CENVAT credit upto Rs 1 Lakh in individual SCNs.
 - II. They would not be eligible to decide cases which involve excisability of a product, classification, eligibility of exemption, valuation and cases involving suppression of facts, fraud etc..
 - III. They would be eligible to decide cases involving wrong availment of CENVAT credit upto a monetary limit of upto Rs 1 Lakh
 - IV. They would be eligible to decide Show Cause Notice proposing only imposition of penalty under Rule 26 and 27 of the Central Excise Rules, 2002 or Rule 15 and 15A of the CENVAT Credit Rules, 2004."
2. The jurisdictional Commissioners of Central Excise may redistribute the pending cases in the Commissionerate based on the above factors. It is further clarified that notwithstanding this revision, in all cases, where the personal hearing has already been completed, orders will be passed by the officer before whom the hearing has been held. Such orders should normally be issued within a month of the date of completion of the personal hearing.
3. It may also be noted that the age-wise pendency of cases as shown in MTR would be reflected based on the date of issuance of Show Cause Notice, and not on the basis of transfer of cases to the new Adjudicating Authority. The jurisdictional Commissioners should ensure that the work regarding re-allocation of pending cases, issuance of corrigendum to the Show Cause Notices, transfer of relevant files and records, etc., should be completed within a month. A compliance report in this regard should be sent by the Commissioner to the zonal Chief Commissioner, who in turn, should submit a report to the Board by 1.6.2010, certifying that all the work regarding re-allocation of cases has been completed.
4. Field formations **and trade** may be informed suitably.
 5. Receipt of the Circular may please be acknowledged.
 6. Hindi version will follow.

(Sushil Solanki)

Commissioner (CX)