

F.NO. 387/391/99-JC  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs

New Delhi, the 24th, May, 1999

**Subject: Investigation/Adjudication of cases — effective presentation of case by DR before CEGAT**

Instances have come to the notice of the Board where it has been noticed that cases are not being investigated carefully and all relevant facts relating to the case are not being incorporated in SCNs and the adjudication orders. As a result when the issue is agitated before the CEGAT either by the party or the Department, CEGAT gives benefit of doubt to the party since DR is not in a position to explain finer issues/facts of the case.

It is well known fact that CEGAT being the final fact-finding authority, when the matter goes to the Supreme Court, in most of the cases they do not like to interfere on factual findings which results in losing of case by the Department. It is, therefore, of utmost importance that the stand of revenue be strongly defended before the CEGAT. No doubt a very weak order cannot be defended by the proper defence, presentation of correct facts/evidence and bringing it on record. The role of DRs, therefore, assumes special importance in this regard. Board desires that the Departmental Representative presenting the case before the Bench on behalf of Revenue must study the case very carefully before presentation. They must take extra effort to ascertain full facts and collect materials in support of the case of the Department, by study of technical literature, case laws etc. and these should be forcefully and effectively presented before the Bench.

In this context Board further directs that all Commissioners should also ensure that at the time of adjudication, all the relevant facts relating to the case, including brief extracts from technical literature, HSN explanatory notes or case laws which support the charges are incorporated in the order. This will help better understanding by the Appellate authorities as to the rationale of the adjudicating officer's findings and at the same time make the task of DRs easier in presenting the Department's case before the Tribunal in the best possible manner.