

F.No. 208/25/2011-CX-6

Government of India

Ministry of Finance

Department of Revenue

Central Board of Excise & Customs

New Delhi dated, the 25th October, 2011

To,

The Chief Commissioner of Customs and Central Excise(All)

The Chief Commissioner of Central Excise(All)

The Chief Commissioner of LTU (All)

Madam/Sir,

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

The undersigned is directed to refer to Circular No. 752/68/2003-CX dated 01.10.03 (as amended) on the above subject. This circular prescribes monetary limits of Central Excise Officers at various levels for adjudicating of cases under sections 11A and 33 of Central Excise Act, 1944.

2. In this regard, the Board has noticed that the monetary limits for adjudicating cases (both extended period and others), for Joint Commissioners is with regard to cases involving duty- above Rs 5 lakhs and upto Rs 50 lakhs and for Additional Commissioners it is with regard to cases involving duty - above Rs 20 lakhs and upto Rs 50 lakhs.

3. The matter has been examined in the Board. It has been decided to prescribe an uniform monetary limit for both Additional Commissioners and the Joint Commissioners. Accordingly, parts A & B of para 2.1 of the said circular stand amended as follows:

Central Excise Officers	Powers of adjudication
	(Amount of duty involved)
Additional Commissioners	Above Rs. 5 lakh and upto Rs. 50 lakhs

4. Field formations may be informed suitably.

5. Receipt of the Circular may please be acknowledged.

6. Hindi version will follow.

Yours faithfully,

V.P. Singh

Under Secretary to the Govt. of India