

dated the 3<sup>rd</sup> March, 2015

F. No. 208/03/2012-CX-6

Government of India

Ministry of Finance

Department of Revenue

Central Board of Excise and Customs

To

The Director General of Central Excise Intelligence,

All Principal Chief/ Chief Commissioners of Central Excise and Service Tax,

All Principal Chief/ Chief Commissioners of Central Excise.

**Sub: Instructions regarding adjudication of Central Excise and Service Tax Cases booked by DGCEI-reg.**

Sir / Madam,

Attention is invited to Circular No. 994/01/2015 dated 10.02.2015 on the above subject. Reference has since been received from DGCEI regarding the difficulties in implementing the instructions. The issue has been examined and it has been decided to substitute paragraph 5 of the said Circular dated 10.02.2015 with the following paragraph -

"5. To assign cases for adjudication amongst the Additional Director General (Adjudication) and the field Commissioners, following general guidelines may be followed:-

(i) Cases including cases pertaining to the jurisdiction of multiple Commissionerates, where the duty involved is more than Rs 5 crore shall be adjudicated by the ADG (Adjudication). However in case of large pendency of cases or there being a vacancy in the rank of ADG (Adjudication), Director General, CEI may assign cases involving duty of more than Rs 5 crore to the field Commissioners following clauses (iv) and (v) of the guidelines.

(ii) Director General, CEI may issue general orders assigning the show cause notices involving duty of more than Rs 5 crore issued by the specified Zonal Units and/or the DGCEI Headquarters to a particular ADG (Adjudication).

(iii) Where ADG (Adjudication) is the adjudicating authority in one of the cases involving identical issue or common evidences, the Director General, CEI may assign all such cases to that ADG (Adjudication).

(iv) Cases to be adjudicated by the executive Commissioner, when pertaining to jurisdiction of one executive Commissioner of Central Excise, shall be adjudicated by the said executive Commissioner of the Central Excise.

(v) Cases to be adjudicated by the executive Commissioners, when pertaining to jurisdiction of multiple Commissionerates, shall be adjudicated by the Commissioner in whose jurisdiction, the noticee from whom the highest demand of duty has been made, falls. In these cases, an order shall be issued by the Director General, CEI exercising the powers of the Board, assigning appropriate jurisdiction to the executive Commissioner for the purposes of adjudication of the identified case.

(vi) Show Cause Notices issued prior to 1<sup>st</sup> March, 2015 shall continue to be adjudicated by the Commissioner before whom the adjudication proceedings are continuing unless the Director General, CEI issues orders appointing a new adjudicating authority in terms of the guidelines above or where Board appoints a new adjudicating authority on the basis of proposal of DGCEI.

(vii) Where DGCEI proposes appointment of an adjudicating authority not in conformity with the above guidelines, DGCEI shall forward such proposal to the Board.

(viii) Cases to be adjudicated by the officers below the rank of Commissioner may be adjudicated only by the field officers in the executive Commissionerates and the above guidelines shall apply mutatis-mutandis."

2. Difficulty, if any in implementing this circular may be brought to the notice of the Board. Hindi version shall follow.

(Rohan)

Under Secretary (CX-6)