



Central Board of Indirect Taxes & Customs

Department of Revenue, Ministry of Finance, Government of India



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F.NO 231/1/99-CX.7
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

[Circular No. 535/31/2000-Cus](#)

New Delhi, the 7th June, 2000

Subject: Timely submission of replies to Draft Audit Paras

The following instructions/letters have been issued by the Board prescribing the format and the time schedule for furnishing replies/comments to Draft Audit Paras.

1. Circular No. 77/68 dated 6.12.68 issued from file F. No. 36/58/68-CX.
2. D.O.F. No. 240/1/93-CX.7 dated 26.2.1993
3. Circular No. 44410/99-CX dt. 12.3.1993 issued from file F. No. 210/01/99-CX.6
4. Covering letters under which DAPs are sent to the Commissioners

2. The Ministry is required to send its comments to the C&AG within six weeks. On receipt of the DAP's from the C&AG they are immediately sent to the Jurisdictional Commissioners of Central Excise for furnishing their reply/comments within 4 weeks. This leaves the Ministry barely 14 days time to examine the comments of the Commissioner, take policy decision if required and send the comments to the C&AG. It has however been observed that the Commissioners are not assigning due importance/urgency to the DAPs. It may be noted that the issues involved in the DAPs get scrutinized in the Commissionerates, earlier, at three occasions/levels, namely,

1. Range Officer/Divisional Officer, at the stage of Audit Query of Audit Memo.
2. Divisional Officer again, at the stage of Local Area Report (LAR) or Inspection Report (IR), and
3. Commissioner, at the stage of Statement of Facts.

Thus when a DAP is received in the Commissionerate it should not take more than 10 days or so to send the report/reply to the Ministry.

3. Further, in a number of cases the replies from the Commissioners are not complete indicating that it has not received the personal attention of the Commissioner. In such cases further clarification/reports have to be sought by the Ministry thereby further delaying Ministry's comments to the C&AG.

4. If the comments on the DAP are not sent to the C&AG in time; or the comments sent are incomplete or unsatisfactory, the C&AG converts them into Audit Paras which are then placed before the Parliament in the form of C&AG's Audit Report for the relevant year. Once the Audit Paras (converted from DAPs) are received from the C&AG the same drill of obtaining the Commissioner's comments/Action Taken Notes (ATN's) has to be gone through, the matter then processed at the Ministry's level and a final ATN sent to the C&AG. If the reports of the Commissioners, at the DAP stage itself, are sent in time and complete in all respects, it would be possible for the Ministry also to send the comments on the DAP in time which in turn would most likely result in less number of DAPs being converted into APs. The C&AG normally waits till 15th November each year for receiving comments on all DAP's. Replies sent after this date are not considered.

5. It has therefore been decided by the Board that henceforth the Commissioners would be held personally responsible for timely and accurate furnishing of comments on DAPs. Further, by 10th November each year, the Commissioners will send a certificate to the Board to the effect that no comments/further reports in respect of DAPs relating to that particular year are pending at their end.

6. The first two lots of forty DAPs each, for the year 1999-2000, have already been despatched to the Commissioners in April/June, 2000. These instructions, including the earlier instructions of the Board, should be kept in mind while furnishing replies/comments on the DAPs.

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Last Updated on: 26-Oct-2018

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