भारत सरकार
Government of India
राजस्व विभाग, वित्त मंत्रालय
Department of Revenue, Ministry of Finance
सतर्कता महानिदेशालय, केंद्रीय उत्पाद शुल्क व सीमा शुल्क बोर्ड
Directorate General of Vigilance, CBEC
होटल सम्राट, कौटिल्य मार्ग, चाणक्यपुरी, नई दिल्ली - 110021
Hotel Samrat, Kautilya Marg, Chanakyapuri, New Delhi – 110 021

F.No. V/598/01/2017/8698 Dated: 7th September, 2017

Subject: Advisory for following the prescribed provisions of law and Board's Instructions in the matter of collection of Duty - reg.

1. Recently, in the case of a manufacturer of Mobile Phone Batteries, LED, Charger, etc. in Delhi, the officers of Anti Evasion Branch of erstwhile Central Excise Delhi-II Commissionerate, with the approval of competent authority, had visited the premises of the assesse. On scrutiny of records of the assessee it was found that the assessee has not paid/discharged Central Excise duty as was due. On being explained about the conditions prescribed in the relevant exemption Notification, the assessee admitted that they were not eligible to avail duty exemption under the said Notification and agreed to pay the differential duty. The assessee handed over five un-dated cheques for the same and verbally informed the Central Excise officers that they did not have sufficient balance in their bank account and assured that as and when they have sufficient balance they will come and fill the date on the cheques.

1.1 However, the assessee filed a Writ Petition (C) No. 3070/2017 in the Delhi High Court pleading *inter alia* that the Department may be directed to not encash the cheques. Delhi High Court in its Order dated 30.05.2017 directed CVC (i) to examine the report dated 25.05.2017 of the Superintendent (Vig) (in compliance with the Court's earlier Order dated 15.05.2017) whether it discloses the commission of an offence which may be punishable under the Prevention of Corruption Act, 1988 and (ii) to place before it a note on what possible regulatory framework can be put in place to strengthen the vigilance system in the Ministries and Departments of Government concerned with collection of indirect taxes, with particular reference to excise duty, customs duty and service tax.

1.2 CVC has vide their O.M. No. 017/CEX/016/352631 dated 28.07.2017 advised CBEC to issue suitable advisory to the officers concerned to scrupulously follow the laid down procedure and not to deviate.

2. The concerned wings of the CBEC have from time to time issued instructions/ directions to all officers and staff in CBEC in the matter of collection of duty/tax.

3. In this regard all concerned in CBEC are advised to strictly follow the legal provisions and instructions/directions issued from time to time by the Board and not to deviate from the laid down procedure.

This issues with the approval of Member (Admn), CBEC.

07/09/2017

(Raj Kumar Barthwal)
DG (Vig) & CVO, CBEC

F.No. V/598/01/2017/8698

Dated: 7th September, 2017

To

All Principal Chief Commissioner/ Chief Commissioner of Customs & Central Excise

All Principal Commissioner/Commissioner of Customs & Central Excise

All Principal Chief Commissioner/Chief Commissioner of Customs/Customs (Preventive)

All Principal Commissioner/Commissioner of Customs/ Customs (Preventive)

7/9/17

(Ashok Kumar)
Assistant Commissioner (Vig)

o/c

दिनांक 07.09.17 को प्रेषित किया गया।
issued on G.K