F.No.275/29/2016-CX.8A
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs
(Legal Cell)
'C' Wing, 5th Floor, HUDCO-VISHALA Building
Bhikaji Cama Place, R.K. Puram,
New Delhi 17.04.2018

To,

- 1. All Pr. Chief Commissioners/Chief Commissioners of Customs, CGST & CX & Customs (Prev.),
- 2. All Director Generals of Customs, CGST & CX
- 3. Webmaster.cbec@icegate.gov.in

Subject: Early Settlement of disputes by availing the window of the Settlement <u>Commission, New Delhi – Instructions - Regarding</u>.

It has been brought to the notice of Board that scheme of Settlement Commission for resolving the disputes of the case through Settlement Commission is not being availed/utilized by the assesses due to lack of awareness resulting blocking a huge amount of Govt. Revenue.

2. In this regard, kind attention is invited towards Board's instruction issued vide F.No.275/72/2014-CX.8A dated 19.06.2015 (copy available on CBEC's website) on the above subject whereby in Para'2' it was mentioned that immediately after issuance of Show Cause Notice, a letter should invariably be written to the noticee informing him about the scheme of the settlement. It appears that the contents of the Instruction dated 19.06.2015 has not been given the vide publicity by the field formations to achieve the goal. It is reiterated that that immediately after issuance of Show Cause Notice, a letter should invariably be written to the noticee informing him about the scheme of the settlement to encourage voluntary compliance and for the settlement of the disputes by making the maximum use of the said scheme. The field formations may be informed accordingly.

Yours faithfully,

(Harsh Vardhan)

Senior Analyst (Legal) Tel. 011-26195405 Fax: 011-26177515

Copy to : The Chairman, Settlement Commission, Customs & Central Excise, , Hotel Samrat, 3rd Floor, Kautilya Marg, Chanakya Puri, New Delhi 110 021 w.r.t. Commission's letter F.No.C&CSC/CH/1/2016/Pt./72169 dated 28.12.2017 and P.C.F. No.C&CESC/CH/1/2016-Pt. dated 06.02.2018