

F.No.276/104/2016-CX.8A (Pt.)
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
(Legal Cell)

'C' Wing, 5th Floor, HUDCO-VISHALA Building
Bhikaji Cama Place, R.K. Puram,
New Delhi-66: dated the 14.07.2017

Instruction

To,

1. All Principal Chief Commissioners/Chief Commissioners of Customs, Central Excise and Service Tax;
2. The Director General of Revenue Intelligence/ Central Excise Intelligence;
3. <webmaster.cbec@icegate.gov.in>

Sir/Madam,

Sub: Inclusion of Show Cause Notice issued in relation to sub-section (11) of Section 28 of the Customs Act, 1962 on the competency of officers of DGDRI, DGCEI and Customs (Prev.) in the Call Book-reg.

I am directed to refer to Board's Instruction of even no. dated 03.01.2017 (copy available on CBEC website) on the above subject. It has been brought to the notice of the Board that a Writ Petition has been filed in a High Court, wherein the petitioner has pleaded that the said Board Instruction is in conflict with Para 9.3 of Circular No. 1053/02/2017-CX dated 10.03.2017, on the subject Master Circular on Show Cause Notice, Adjudication and Recovery (copy available on CBEC website).

2. In this regard, I am directed to say that the issue has been examined in the Board. Para 9.3 of the Master Circular enunciates the general principles to be applied by the competent authority before taking a decision to transfer certain cases to the Call-Book. The Board's Instruction dated 03.01.2017 was however issued after taking the specific advice of the Ld. Solicitor General of India and pertains only to the show cause notices covered by the Hon'ble Delhi High Court judgment dated 03.05.2016 in M/s Mangali Impex Ltd. [W.P. (C) 441/2013].

3. Hence, Para 9.3 of Circular No. 1053/02/2017-CX dated 10.03.2017 is not in conflict with Board's Instruction of even no. dated 03.01.2017. This is brought to the notice of all concerned to take necessary action accordingly.

Yours faithfully,



(Harsh Vardhan)
Senior Analyst
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