

F.No.1080/11/DLA/CC Conference/2016 / 2096 / 02148

**DIRECTORATE OF LEGAL AFFAIRS
CENTRAL BOARD OF EXCISE & CUSTOMS
4TH FLOOR, RAJENDRA BHAWAN, 210, DEEN DAYAL UPADHY MARG
NEW DELHI-110 002**

Dated : 13th October, 2016.

INSTRUCTION

To,

The Chief Commissioner (All)/Principal Commissioner (Zone),
Customs, Central Excise and Service Tax,
Webmaster cbec.gov.in

Madam/Sir,

Subject : Pre-Show Cause Notice Consultation in cases other than those detected by Preventive/Anti-Evasion and amount involved being more than Rs. 50 lakhs. – reg.

Please refer to the instruction issued vide F.No.1080/11/DLA/CC Conference/2016 dated 28th June, 2016, wherein it has been clarified that the pre - show cause notice consultation with the assessee concerned shall be done by the adjudicating authority.

2.0 Certain doubts have been further expressed with regard to this. As per Circular No. 985/09/2014-CX dated 22.09.2014 Audit Commissionerate has been made responsible to issue the show cause notices, wherever necessary, after the audit objections are confirmed in the MCMs. Such show cause notices are answerable to and adjudicated by the Executive Commissioner or the subordinate officers of the Executive Commissionerate as per the adjudication limits. In such cases, show cause notice issuing authority and adjudicating authority are different.

3.0 Hence, it is clarified that in cases where show cause notice issuing authority/Commissionerate and adjudicating authority/Commissionerate are different, pre-show cause notice consultation with the assessee concerned shall be done by the Commissioner of show cause notice issuing authority/Commissionerate.

4.0 In cases, where the SCN issuing authority is from the Executive Commissionerate, the Pre-SCN consultation shall be done by the concerned Commissioner.

5.0 All cases of Pre-SCN consultation which leads to closure of case without issue of SCN, either in part or whole, the file shall be submitted to the relevant reviewing authority for case of such nature to keep the reviewing authority informed of the decision.

Yours faithfully,

S. Srivastava

(Sanjiv Srivastava)
Commissioner. DLA.

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