

F. No. 137/51/2008-CX.4
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
New Delhi

Circular No. 99/2/2008-ST

Dated 11th March, 2008

Sub : Amendment to Circular No. 97/8/2007-ST dated the 23rd August, 2007 – Power of adjudication of Central Excise Officers- instructions reg.

The undersigned is directed to refer to para 12.2 of the Circular No. 97/8/2007-ST dated the 23rd August, 2007, which prescribes monetary limits of Central Excise Officers at various levels for adjudicating of cases under Section 83A of the Finance Act, 1994, for adjudging a penalty under the provisions of the said Act or the rules made there under.

2. In this regard, it has been brought to the notice of the Board that in many Commissionerates, there is no officer of the rank of the Additional Commissioner posted. This is leading to delay in adjudication of cases falling under the monetary limit prescribed for Additional Commissioners. The matter has been examined by the Board. It has been decided to enhance the monetary limit of adjudication of cases by Joint Commissioners equal to that of Additional Commissioners. Accordingly, S. No. (2) of Table below para 12.2 of the said Circular stand amended as follows :

(1)	(2)	(3)
(2).	Joint Commissioner of Central Excise	Above Rs. 5 lakh but not exceeding Rs. 50 lakh

3. Jurisdictional Commissioners of Central Excise may redistribute the pending cases among Joint Commissioners/Additional Commissioners posted in the Commissionerate based on appropriate factors. It is further clarified that notwithstanding this revision, in all cases, where the personal hearing has already been completed, orders will be passed by the officer before whom the hearing has been held. Such orders should normally be issued within a month of the date of completion of the personal hearing. It may also be noted that the age-wise pendency of cases as shown in MTR would be reflected based on the date of issuance of Show Cause Notice, and not on the basis of transfer of cases to the new Adjudicating Authority. The jurisdictional Commissioners should ensure that the work regarding re-allocation of pending cases, issuance of corrigendum to the Show Cause Notices, transfer of relevant files and records, etc., should be completed within 15 days. A compliance report in this regard should be sent to the zonal Chief Commissioner, who in turn, should submit a report to the Board by 15.04.2008, certifying that all the work regarding re-allocation of cases has been completed.

Sd/-
(GAUTAM BHATTACHARYA)
Commissioner (Service Tax)