

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 28.12.2016.

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.cbcc@icegate.gov.in>

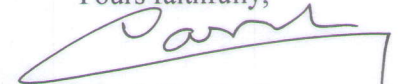
Sir/Madam,

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 DGDR, DGCEI and Customs (Prev.) in the Call Book; Issuing Clarifications-reg.

I am directed to refer to Board Instruction of even no. dated 29.06.2016 (copy available on CBEC website) on the above subject.

2. The Apex Court vide its order dated 01.08.2016 in SLP (C) No. 20453/2016, filed by the department in the case of M/s Mangali Impex Ltd., has stayed the operation of the Delhi High Court judgment dated 03.05.2016.
3. The Board has received references from the field formations on the issues of (i) effect of stay granted by Supreme Court, on the Call Book cases and (ii) whether in view of the said judgment of Delhi High Court, all the show cause notices pending adjudication, where demand of duty is period prior to 08.04.2011, should be kept in the Call Book, irrespective of the fact whether the SCN was issued prior to or post 06.07.2011 by DRI, DGCEI, SIIB, Preventive and other similarly placed officers.
4. These issues have been examined in the Board. As regards the effect of stay is concerned, it may be mentioned that the stay granted by the Apex Court on the operation of Delhi High Court Judgment dated 03.05.2016, doesn't change the position. Hence, all the SCNs covered by the Delhi High Court Judgment dated 03.05.2016 should continue to be kept in the Call Book, till the Department's SLP is finally disposed by the Supreme Court. With regard to the second issue, it is clarified that all the Show Cause Notices issued by DRI, DGCEI, SIIB, Preventive and other similarly placed officers and pending adjudication, where duty demand pertains to the period prior to 08.04.2011, should be transferred to the Call Book, irrespective of the fact whether the SCN is issued prior to or post 06.07.2011 by such officers, till the Department's SLP is finally disposed by the Supreme Court.

Yours faithfully,



(Harsh Vardhan)
Senior Analyst
Ph. 011-26195405