

F. No. 275/29/2016-CX.8 A
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Custom
(Legal Cell)

New Delhi dated the 21st September, 2016

Instruction

To
All Principal Chief Commissioners/Chief Commissioners and Principal Directors
General/Directors General under CBEC
All Joint Secretaries and Principal Commissioners/Commissioners in D/o Revenue/ CBEC,
New Delhi
Web-master, CBEC

Sir/Madam,

Sub: Non compliance of the sub-section 2 of Section 32K of Central Excise Act, 1944 also made applicable to Service Tax matters by virtue of Section 83 of the Finance Act, 1994 and sub-section 2 of Section 127H of the Customs Act, 1962-Immunity granted to a person from prosecution, penalty and fine- Reg.

As per sub-section 2 of Section 32K of the Central Excise Act, 1944 also made applicable to Service Tax matters by virtue of Section 83 of the Finance Act, 1994 and sub-section 2 of Section 127H of the Customs Act, 1962, immunity granted to a person from prosecution, penalty and fine shall stand withdrawn if such person fails to pay any sums specified under order of settlement within the stipulated time. In this regard, it has been brought to the notice of the Board that the conditions subject to which the immunity has been granted have not been complied with by the applicants in some cases, thereby rendering the order of settlement void.

2. In view of the above, field formations are instructed to closely monitor and ensure strict compliance with the conditions stipulated in the order of Settlement Commission. In cases of any violations, the jurisdictional Commissioner should initiate necessary action under the relevant law after bringing it to the notice of the Commission.


(Harsh Vardhan)
Senior Analyst (Legal)