

Revised Monetary limit for adjudication of Show cause Notice in Central Excise and Service Tax

Monetary limits for adjudication of Show Cause Notice has been revised in Central Excise and Service Tax matters which are as follows –

Central Excise Officer	Monetary limits of duty/tax/credit demand
Superintendent	Not exceeding Rs.10 lakhs
Deputy/Assistant Commissioner	Above Rs.10 lakhs but not exceeding Rs.50 lakhs
Additional/Joint Commissioner	Above Rs.50 lakhs but not exceeding Rs.2 crores
Commissioner	Without limit i.e., cases exceeding Rs.2 crores

1. Cases involving taxability, classification, valuation and extended period of limitation shall be kept out of the purview of adjudication of Superintendents. Such cases upto Rs. 10 lakhs, shall also be adjudicated by the Deputy Commissioner/ Assistant Commissioner in addition to the cases exceeding Rs. 10 lakhs and Rs.50 lakhs.
2. The above monetary limit shall apply for all categories of cases except the following:
 - a) Cases of refund (including rebate) under Section 11B of the Central Excise Act, 1944 and the same shall be adjudicated by AC/DC without any monetary limit
 - b) Cases related to issues mentioned at Sl. No. (a) and (d) under the first proviso to Section 35B(l) of the Central Excise Act, 1944 shall be adjudicated in the following manner:

Central Excise Officer	Monetary limits of duty/tax/credit demand
Superintendent	Not exceeding Rs.10 lakhs
Deputy/ Assistant Commissioner	Above Rs.10 lakhs but not exceeding Rs.50 lakhs
Additional/Joint Commissioner	Exceeding Rs.50 lakhs

3. Further, in view of huge pendency of adjudication of service tax cases at the level of Commissioner, service tax cases are transferred to Commissioners of Central Excise and Commissioners (Audit) of Central Excise and such re-distributed and re-assigned pending cases are to be disposed off by 31.03.2017.

[Notification No. 47/2016-CE(NT) dated 28.09.2016, Notification No. 44/2016-ST & Circular No.1049/37/2016-CX dated 29.09.2016]