



कार्यालय आयुक्त

OFFICE OF THE COMMISSIONER

केन्द्रीय वस्तु एवं सेवा कर आयुक्तालय, उदयपुर

CENTRAL GOODS & SERVICE TAX COMMISSIONERATE : UDAIPUR

Central Revenue Building, 142-B, Sector 11, Hiran Magri, Udaipur -313002

Tele. No. 0294-2690000 Fax.No. 0294-2483648

Trade Notice No. 10/2020

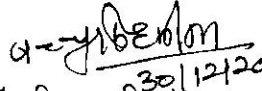
Dated: 30.12.2020

Sub:- Clarification on holding of Pre-Show Cause Notice Consultation -Reg.

Please find enclosed herewith **Circular No. 1076/02/2020- CX** dated 19.11.2020 issued by Under Secretary to Govt. of India, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India regarding “**Clarification on holding of Pre-Show Cause Notice Consultation.**”

All the Trade Bodies and Industry Associations/Chambers of Commerce are requested to make their members aware of the subject matter in the Circular.

Enclosed:- As above.

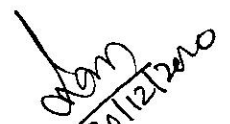

(डॉ. बी.एस.मीना)
आयुक्त

फा.सं. V(GST)30/Tech/Trade Notice/UDR/11/18

दिनांक: 30.12.2020

प्रति निम्नानुसार सभी को प्रेषित है :-

1. श्रीमान मुख्य आयुक्त, केन्द्रीय वस्तु एवं सेवाकर, जयपुर जोन, जयपुर।
2. द वेब मास्टर/अपर आयुक्त, केन्द्रीय वस्तु एवं सेवाकर आयुक्तालय, जयपुर विभागीय वेबसाइट पर अपलोड करने हेतु।
3. उप/सहायक आयुक्त केन्द्रीय वस्तु एवं सेवाकर संभाग A/B/C/D/E/F/G/H/I उदयपुर/कांकरोली/भीलवाडा/चित्तोड़गढ़/कोटा
4. सहायक आयुक्त (न्याय-निर्णय), केन्द्रीय वस्तु एवं सेवाकर आयुक्तालय, उदयपुर।
5. श्री रमेश कुमार सिंघवी, उदयपुर चैम्बर ऑफ कॉमर्स एंड इंडस्ट्रीज, एम.आई.ए., उदयपुर।
6. श्री कपिल सुराना, उदयपुर मार्बल प्रोसेसर एसोसिएशन, मार्बल भवन, चित्रकूट नगर, भुवाना, उदयपुर।
7. श्री रवि शर्मा, मार्बल गैंग साँ एसोसिएशन, कांकरोली।
8. श्री गोविन्द राम मित्तल, एसोसिएशन ऑफ स्माल इंडस्ट्रीज कोटा, पुरुषार्थी भवन, रोड न. 5 ए., इन्द्रप्रस्थ औद्योगिक क्षेत्र, कोटा।
9. श्री आर.के. जैन, मेवाड़ चैम्बर ऑफ कॉमर्स एंड इंडस्ट्रीज, भीलवाडा, मेवाड़ चैम्बर भवन, नागौरी गार्डन, भीलवाडा।
10. श्री अर्जुन मूंदड़ा, मेवाड़ चैम्बर ऑफ कॉमर्स एंड इंडस्ट्रीज, चित्तोड़गढ़।
11. सूचना पट्ट
12. गार्ड फाइल


सहायक आयुक्त (तक.)

Circular No. 1076/02/2020- CX

F.No.116/13/2020-CX.3
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

New Delhi, dated the 19th Nov.,2020

To

Pr. Chief Commissioner/Chief Commissioner, CGST & CX (All).
Pr. Director General/ Director General (All).

Madam/Sir,

Subject: Clarification on holding of Pre-Show Cause Notice Consultation-reg.

References have been received from the field formations seeking clarification on "who will hold pre show cause notice consultation with the assessee concerned in cases where the show cause notices are to be issued by the Audit Commissionerates" in terms of para 3.0 of the instructions issued under F.No.1080/11/DLA/CC Conference/2016 dated 13.10.2016 and para 5.0 of Master Circular No.1053/02/2017-CX dated 10.03.2017.

2. In this regard, the undersigned is directed to say that Master Circular dated 10.03.2017 had mentioned the principle of pre-show cause notice consultation enunciated vide Instruction F.No.1080/09/DLA/Misc/15 dated 21.12.2015. The details of the procedure where the show cause notice issuing authority and adjudicating authority are different, was not mentioned therein. However, the same had already been clarified vide Instruction no.1080/11/DLA/CC Conference/2016 dated 13.10.2016.

3. It may further be noted that vide Circular F.No.1049/37/2016-CX dated 29.09.2016, the Board had revised the monetary limit for adjudication of demands of duty/tax or recovery of CENVAT Credit by different adjudicating authorities. As per these changed monetary limits, cases involving duty/tax or recovery of CENVAT Credit of above Rupees fifty lakh but not exceeding Rupees two crores are to be adjudicated by the Additional Commissioner/Joint Commissioner and cases involving duty/tax or recovery of CENVAT Credit above Rupees two crores are to be adjudicated by the Commissioner.

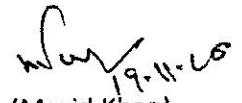
4. Due to the above change in monetary limits of adjudication and to lend clarity on this issue, it is hereby clarified that **"Pre show cause notice consultation with assessee, prior to issuance of SCN in case of demands of duty is above Rupees 50 Lakhs (except for preventive/offence related SCN's), is mandatory and shall be done by the Show Cause Notice issuing authority"**.

5. In view of the above, the instructions F.No.1080/11/DLA/CC Conference/2016/ 1208 dated 08.07.2016 stand rescinded. Further, this clarification shall have an overriding effect on all Circulars/Instructions issued on the subject, to the extent that they are in conflict.

6. Trade, industry and field formations may be suitably informed.

7. Difficulty, if any, in the implementation of this Circular may be brought to the notice of the Board.

8. Hindi version will follow.


(Mazid Khan)

Under Secretary to Govt. of India