



कार्यालय आयुक्त
केंद्रीय वस्तु एवं सेवा कर अंकेक्षण आयुक्तालय, जयपुर
नव-राजस्व केंद्रीय भवन, स्टेच्यू सर्किल, सी- स्कीम, जयपुर 302005

फा.सं. V(1) Tech/Instruction/IAR/2017-18 / 115/17

दिनांक - 18.08.2017

INSTRUCTION/निर्देश

Sub: - Reconsideration/dropping of Paras approved in MCM-Reg.

It has come to the notice of the undersigned that the Technical Section is receiving letters from Circle AC/DC requesting to reconsider/drop the paras duly approved in the MCMs on merit basis. There is no such instructions providing for reconsideration/dropping of Audit paras subsequently once the same are duly approved in MCM. In this regard, attention of the officers of this Commissionerate is invited to Para 8.4.1 of Central Excise & Service Tax Audit Manual-2015, which states that an audit objection should be closed only after requisite action i.e. either recovery of amounts due or issuance of Show Cause Notice to the assessee/Service provider concerned. The procedure prescribed is either to recover the amount involved or to issue SCN.

2. The said para 8.4.1 of the Audit Manual, further prescribes that in case new facts, necessitating reconsideration of findings in an audit report, come to the knowledge of officers who are required to take action on an objection, they should send their report along with supporting material to the Planning and Co-ordination Section for reconsideration. But this action must be taken most expeditiously, say within one month of receipt of Audit report. In exceptional cases involving cogent grounds, the views taken in the Monitoring Committee Meetings shall be taken up for review/re-consideration by the MCM only.

3. Besides, all the cases of Pre-SCN consultation which leads to closure of case without issue of SCN, either in part or whole, the file shall be submitted to the relevant reviewing authority for case of such nature to keep the reviewing authority informed of the decision. (Instruction F.No.1080/11/DLA/CC Conference/16/2096 to 2148 Dated: 13.10.2016 issued by Directorate of Legal Affairs, CBEC refers.)


18/08/17
(ARUN KUMAR)

Commissioner

Copy to:-

1. Additional Commissioner (Audit)
2. Assistant/Deputy Commissioner, All Audit Circle
- ✓ 3. All Sections of Headquarters Computer
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