



कार्यालय आयुक्त, केन्द्रीय उत्पाद शुल्क एवं सेवाकर
सिद्धी सदन, प्लॉट नंबर 6776/बी-1
नारायण उपाध्याय मार्ग
भावनगर-364 001

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GENERAL INSTRUCTIONS

Standing Order No. 01 /2012

Dated : 20.04.2012

Sub: Recovery of Arrears- Certain Instructions-Reg

Central Excise Arrears

- (i) In Central Excise Cases recourse to Section 11 is taken for recovery of the Government dues. The action under Section 11 is to be exhausted first before resorting to clause(b) and sub-clause(ii) of clause(c) of Section 142 of the Customs Act 1962 as made applicable to Central Excise. If the defaulter is not traceable or not responding or if the unit is defunct, generally no excisable goods would be available for attachment and sale as provided in Section 11. However a physical verification can again be done to ascertain if any plant machinery or excisable goods are available. If yes, action for attachment and sale will be resorted to for which services of the auctioneer appointed by the Chief Commissioner can be available, action under Section 142 of Customs Act, 1962 is to be taken.
- (ii) For initiating action under Section 142, all the Divisional Officers are appointed as Authorized Officer as required in Board's Circular No. 365/81/91-CX dated 15.12.97. The authorized officer will prepare a certificate in Appendix-I and send it to all other Divisions in the Commissionerate, all other Commissioners in Zone and other Chief Commissioners outside the Zone.
- (iii) It is necessary to identify the properties/assets of the defaulters. For this purpose, different authorities are to be approached. A standard checklist and proforma letters to different authorities are enclosed as Annexure-I and Annexure-II to VIII. Divisional Officers will take actions as per the standard checklist and write letters to all the authorities simultaneously. He will pursue the matter periodically with the authorities for at least three to four months.

- (iv) If the above efforts result in identification of assets/properties, further action in terms of the Circular dated 15.12.97 ibid is to be taken. Services of the Auctioneer can be utilized for auction/sale of the properties after following the prescribed procedure.
- (v) In cases, where no property/assets could be identified, a list of such cases is to be prepared and sent to the TRC Section of the Headquarters so as to approach the DGRI and DGCEI with a copy to Nodal Officer in terms of clause xii under para 3 of Board's O.M. dated 12.08.2004 issued vide F. No. 296/34/2004 CX-9(PF). TRC section will put up the files to the Commissioner each month so that matter can be periodically taken up with DGRI, DGCEI and Nodal Officer.
- (vi) If the above action do not yield desired results, write off proposals can be examined.

SERVICE TAX ARREARS

- (i) Divisional Officers including Assistant Commissioner(S.Tax) will take action as detailed at (iii) above.
- (ii) If the above efforts result in identification of assets/properties, actions as per sub-section (C) of Section 87 of Finance Act can be initiated.
- (iii) If a person who owes money to the defaulter is identified, action as per sub-section(b) [(i), (ii), (iii) of Section 87 can be initiated.
- (iv) In case above efforts do not yield result, action as detailed at (v) and (vi) above can be taken.


(N.K. BHUJABAL)
COMMISSIONER

Encl: Annexures I to VIII

F. No. IV/16- 06/Rec/2010-11 pt-II

Date: - 20.04.2012

Copy to:-,

- (1) The Assistant/Deputy Commissioner, Central Excise Division, City/Rural/Junagadh/ Surendranagar, Service Tax Division, Bhavnagar.
- (2) The Additional Commissioner(CCO), Ahmedabad Zone.
- (3) Assistant Commissioner, Legal/RRA/Audit/O&A/Technical/ Preventive, Central Excise Hq, Bhavnagar.

ANNEXURE-I

CHECK LIST

DEFAULTERS NOT TRACEABLE / UNIT IS DEFUNCT

If unit is defunct,

- (a) Write to Sub- Registrar to ascertain the title / ownership of the land / building where the unit is located.
 - (b) Write to Municipal authorities to ascertain the title / ownership of the land / building where the unit is located.
 - (c) Physically ascertain if any plant and machinery, excisable goods are available.
2. Ascertain PAN from available records and write to Income Tax Department in the prescribed form no. 46 for information under clause (b) of sub-section (1) of section 138 of the Income-tax Act, 1961. For copies of Income tax returns
 3. Ascertain from available records Banker's details and write to the Bank.
 4. Write to R.T.A to Provide-
 - i) Details of vehicle / Car owned.
 - ii) Transaction in Cars/ Vehicles etc and the person with whom transaction is effected.
 5. Write to the Sub-Registrar for
 - i) Details of immovable properties held.
 - ii) Transactions in immovable property and person with whom transaction effected -
 6. Write to the Registrar of companies to intimate
 - i) Status of the defaulter company, whether existing or wound up.
 - ii) Assets and liabilities of the defaulter.
 - iii) Details of Directors and their assets.
 7. Write to Post Office for the changed address and whereabouts.

8. Write to police for the changed address and whereabouts.

9. Write to respective Trade Association for whereabouts, present address and the activities'.¹

10. Make discreet enquiries with trade rivals, market.

Additional check list for Service tax defaulter not traceable: -

I) Find out details of third party from

a) Service Bills / Invoice raised by service provider (i.e. defaulter)

b) Sundry debtors account.

II) Ascertain from the third party if he owes money to defaulter. If so under section 87 he will be asked to pay to the government.

Note: The above check list may also be used where the defaulter is traceable but not responding.

ANNEXURE-II

FORM NO. 46
[See rule 113]

Application for information under clause (b) of sub-section (1) of section 138 of the
Income-tax Act, 1961

To

The Chief Commissioner or Commissioner of Income-tax,

Sir,

I request you to furnish information relating to _____ [here give
name, status and complete address of the assessee] in respect of the assessment
year commencing on the 1st day of April, _____ on the following points:

2. The above information is required by me for the following reasons:

Dated _____

Signature of the applicant
(Name of the applicant)
(in capital letters)

Father's/Husband's name

Full address

Notes :

1. A separate application has to be made in respect of each assessee and in respect of each assessment year.
2. Regarding status, state whether the person about whom the information is required is an individual, firm, etc.

ANNEXURE-III

FNO.

DATE

To
The Sub-registrar,
Office of the Sub-registrar,

Ahmedabad.

Sir,

Sub-Central Excise/Service tax- Arrears of Revenue pending in respect of
M/s _____ Request for certain details-Regarding

M/S _____ having Pan based registration bearing No. _____ were engaged
in manufacturing/providing _____ service in the jurisdiction of this Commissionerate. The
names of the Proprietor/Partner/ Managing Director of the said unit are furnished
hereunder.

S.No. Name/designation Last known Address

1.

2.

An amount of Rs along with interest at applicable rates and a penalty amount of Rs is
pending recovery from the above unit in relation to a confirmed order-In —
Original/Appeal No. _____ dated _____ issued by the department.

In this regard, you are requested to inform (i) Properties held in the name of the above
unit/ individual (ii) whether the unit or the individual mentioned above have made any
transactions with your office. Details of properties/transactions may please be provided
to the undersigned at the earliest for necessary action at this end.

Early reply will be appreciated

Yours faithfully

Name (.....)
Deputy / Assistant Commissioner
Telephone:
Fax:.....

ANNEXURE-IV

FNo

DATE

To

The R.T.O. _____

Sir,

**Sub-Central Excise/Service tax- Arrears of Revenue pending in respect of
M/S _____ Request for certain details-Regarding**

M/S _____ having Pan based registration bearing No. _____ were engaged in manufacturing/providing _____ service in the jurisdiction of this Commissionerate. The names of the Proprietor/Partner/ Managing Director of the said unit are furnished hereunder.

S.No. Name/designation Last known Address

1.

2.

An amount of Rs.....along with interest at applicable rates and a penalty amount of Rs.....is pending recovery from the above unit in relation to a confirmed order-In —Original/ Appeal No. dated _____ issued by the department.

In this regard, you are requested to furnish the details of the Vehicles, if any, registered with you in the name of the above unit or in the name of the individuals mentioned above to the undersigned at the earliest.

Early reply will be appreciated

Yours faithfully

Name (.....)
Deputy / Assistant Commissioner
Telephone:.....
Fax:.....

ANNEXURE-V

FNo.

DATE

To
THE REGISTRAR OF COMPANIES,
ROC Bhavan, Ankur Bus stop road,
Naranpura
Ahmedabad

Sir,

Sub-Central Excise/Service tax- Arrears of Revenue pending in respect of M/s

_____ Request for certain details-Regarding

M/s _____ having Pan based registration bearing No. _____ were engaged in manufacturing/providing _____ service in the jurisdiction of this Commissionerate. The names of the Proprietor/Partner/ Managing Director of the said unit are furnished hereunder.

S.No. Name/designation Last known Address

1.

2.

An amount of Rs.... along with interest at applicable rates and a penalty amount of Rs..... is pending recovery from the above unit in relation to a confirmed order-In —Original/ Appeal No. dated _____ issued by the department.

In this regard, you are requested to furnish the following information/documents (i) whether the unit has been registered with you. (ii) Copies of the Certificate of Incorporation, change of address, if any, and the Statutory Returns filed by them from time to time.(iii) Any information that the directors have floated any other company or they have joined as directors in any other company.

Early reply will be appreciated

Yours faithfully

Name (.....)
Deputy / Assistant Commissioner
Telephone:.....
Fax:.....

ANNEXURE-VI

DATE

FNo.

To
Branch Manager,
Bank _____

Sir,

Sub-Central Excise/Service tax- Arrears of Revenue pending in respect of M/s

_____ Request for certain details-Regarding

M/S _____ having Pan based registration bearing No. _____ were engaged in manufacturing /providing _____ service in the jurisdiction of this Commissionerate. names of the Proprietor/Partner/ Managing Director c) of the said Unit are furnished hereunder.

S.No. Name/designation Last known Address

1.

2.

An amount of Rs.....along with interest at applicable rates and a penalty amount of Rs..... is pending recovery from the above unit in relation to a confirmed order-in —Original/Appeal No. dated issued by the department.

In this regard, you are requested to inform (i) whether the unit has any account with you. If so, please provide the account statement for the past three years along with address. (ii) Details of the securities of the individuals/unit deposited with you.

Early reply will be appreciated

Yours faithfully

Name (.....)
Deputy / Assistant Commissioner
Telephone:.....
Fax:.....

ANNEXURE-VII

F.No.

DATE

To
The Station House Officer
_____ Police Station,
Ahmedabad.

Sub-Central Excise/Service tax- Arrears of Revenue pending in respect of _____ Request for certain details-Regarding

MIS _____ having Pan based registration bearing No. _____ were engaged in manufacturing/providing _____ service in the jurisdiction of this Commissionerate. The names of the Proprietor/Partner/ Managing Director of the said unit are furnished hereunder.

S.No. Name/designation Last known Address

1.

2.

An amount of Rs.....along with interest at applicable rates and a penalty amount of Rs is pending recovery from the above unit in relation to a confirmed order-In —Original/ Appeal No. dated _____ issued by the department. The said amounts could not be recovered as the unit is closed and no person is available at the last known address of the unit. The whereabouts of the related persons also could not be traced out by the department.

In this regard, it is requested to inform the whereabouts of the persons mentioned above at the earliest for taking necessary action.
Early reply will be appreciated

Yours faithfully

Name (.....)
Deputy / Assistant Commissioner
Telephone:
Fax:.....

ANNEXURE-VIII

F.No.

DATE

To

The Post Master

Sir,

**Sub-Central Excise/Service tax- Arrears of Revenue pending in respect of
M/S _____ Request for certain details-Regarding**

MIS _____ having Pan based registration bearing No. _____ were engaged in manufacturing/providing _____ service in the jurisdiction of this Commissionerate. The names of the Proprietor/Partner/ Managing Director of the said unit are furnished hereunder.

S.No. Name/designation Last known Address

- 1.
- 2.

An amount of Rs.....along with interest at applicable rates and a penalty amount of Rsis pending recovery from the above unit in relation to a confirmed order-1n — Original/Appeal No. dated _____ issued by the department. The said amounts could not be recovered as the unit is closed and no person is available at the last known address of the unit. The whereabouts of the related persons also could not be traced out by the department.

In this regard, you are requested to inform as to whether the unit or the individual mentioned above have filed any communication regarding change of postal address or any other information about the whereabouts. If so, the same may please be provided at the earliest for further course of action against the defaulter.

Early reply will be appreciated

Yours faithfully

Name (.....)
Deputy / Assistant Commissioner
Telephone:
Fax:.....