

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX
PLOT NO. 6776-B/1, "SIDHI SADAN" BUILDING,
NARAYAN UPADHYAY MARG,
BHAVNAGAR-364 001.

STANDING ORDER NO. 02/2012-13

Sub: - Measures to be taken in all arrear files. Reg:-

It is noted that a huge amount of arrears is being shown in the category-'Unit Closed' or 'Defaulter not traceable'. The situation has arisen due to lack of whole hearted efforts by the departmental officers to trace the assessee in spite of clear directions to contact the successors in family, successors in Trade, the neighbours, the bank where the assessee held account, Income Tax department for last filed return, Registrar of Companies for last filed Balance sheet, C.A. mentioned therein, the Sales Tax department, the plot / factory owner if the assessee used to run business on rent, the cheque details available with such owner, neighbours of residential premises, the local postal authorities, the local Police Stations etc. Along with these, search could be conducted by using internet, Google or social networking sites, directories etc. All Divisional in-charges are expected to deliver results by personally monitoring such arrear files.

It is noted that arrear files are not having full details of the assessee.

To ensure that such problem does not come up in arrear cases of the assesses who are presently working or about to close their activities or future debtors of the department, it is directed to have following data in all arrear files including the one in the category of 'within appeal period' and all files where SCN has been issued or being issued: -

1. The assessee's full address
2. The Pan No. and IEC No. of the assessee
3. The bank details of the assessee
4. List of all movable and immovable assets of the assessee
5. Details of assesseses Chartered Accountant, Auditor and Advocate
6. Address and details of the owner, in case the factory is on rented premises
7. Details of Partners/Directors like- their Pan No., residential addresses, Bank A/c Nos. Passport copies, Photos etc.

The above list is not exhaustive but suggestive. Any positive result achieved should be communicated to all for information and any suggestion in this regard should also be put forth.

It is also directed to immediately initiate necessary action as per Section 142 (1)(a) and (b) of the Customs Act, 1962 as made applicable to Central Excise read with Sec.11 of the Central Excise Act, 1944 in all the existing arrear cases, if the same has not been done so far.

Sd/-
(N. K. BHUJABAL)
COMMISSIONER

F. No. IV/16-06/REC/12-13

Date: - 26.9.2012

Copy to: -

1. Deputy / Assistant Commissioner, Central Excise Division, City / Rural / Junagadh / Surendranagar, Service Tax Division, Bhavnagar.
- ✓ 2. Assistant Commissioner, Legal/RRA/Audit/O&A/Technical/Preventive, Central Excise, Hqrs, Bhavnagar.

N. K. Bhujabal
27/9/12
COMMISSIONER