
 <p>सत्यमेव जयते</p>	<p><b>OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE &amp; SERVICE TAX, BHAVNAGAR</b></p> <p>Plot No. 67-76/B-1, "Siddhi Sadan", Narayan Upadhya Road, Bhavnagar – 364 001</p> <p>Phone Number-0278-2523625 Fax No. 0278-2513086</p>	
---	--	---

Information to be Published under  
Section 4(1)(b) Of The Right to  
Information Act, 2005

Central Excise & Service Tax

**Sec 4(1)(b) (i) The particulars of its organization, functions and duties**

Please refer CBEC website: <http://www.cbec.gov.in>.

**Central Excise & Service Tax Commissionerate, Bhavnagar having 5 divisions, is responsible for execution of policy relating to levy and collection of Indirect taxes namely Central Excise Duty and Service Tax and related functions in its jurisdiction.**

**Jurisdictions of Central Excise & Service Tax Commissionerate, Bhavnagar is available at <http://cenexbhavnagar.nic.in>**

**(ii) The powers and duties of its officers and employees**

(a) The powers and duties of the officers are defined in the Central Excise & Service Tax Act and Rules made there under. These are further defined in the Central Excise & Service Tax Manual which is a published document.

(b) Central Excise duty is payable on all goods (excluding goods manufactured in special economic zones) which are produced or manufactured in India at rates specified in the Central Excise Tariff. Under the present assessment scheme, a manufacturer is required to assess himself, the duty payable on the goods manufactured by him and deposit the same in authorized Banks. The details of goods manufactured exemption claimed, duty paid are required to be furnished in periodical returns such as ER-1 returns, submitted to the Department. These returns are required to be scrutinized and checked by the concerned Central Excise officers to verify that the correct amount of the tax has been paid.

The same procedure is to be followed in respect of Service Tax. The service providers have to pay the service tax and furnish periodical returns such as ST-3.

(c) The power and duties of the officers are defined in Central Excise Act, 1944 and the Rules made there under and are briefly enumerated below:

#### **Commissioner**

- Head of Department Powers and exercising overall supervision over the Commissionerate.
- Adjudication powers without any limit of amount of duty involved.
- Review of adjudication orders passed by the subordinate officers
- Pre-audit and post-audit of rebate/refund claims
- Supervision of work relating to Audit and Anti-Evasion

#### **Addl/Joint Commissioner**

- Assisting Commissioner in exercising supervision over the Commissionerate
- Adjudication powers of the Additional Commissioner/Joint Commissioner are for the cases where the amount of the duty involved is above Rs.5 Lakhs and up to Rs.50 lakhs.
- Administrative supervision over the divisions
- Audit and Anti-Evasion work

#### **Deputy/Assistant Commissioner**

- Exercising overall supervision over the division
- Head of the office and statutory powers under the Act
- Adjudication powers of the Deputy/Assistant Commissioner are for the cases where the amount of duty involved is upto Rs.5 lakhs (Except the Cases where superintendents are empowered to adjudicate). The board has also conferred the power of adjudication on superintendents for cases involving duty upto Rs.1 lakh in a Show Cause Notice, except in respect of issues involving rate of duty and

valuation or where extended period of limitation has been involved.

- Provisional Assessment
- Sanctioning of rebate/refund claims
- Work related to audit/anti-evasion

Besides Superintendents who are Group 'B' executive officers, there are Group 'B' (Non-gazetted) Executive officers of the rank of Inspectors, Group B & C Ministerial officers in Commissionerate.

**(iii) The procedure followed in the decision making process, including channels of supervision and accountability.**

The Commissionerate is headed by the Commissioner. The Commissioner is the supervisory head and final decision making authority with regard to disputes regarding the levy of Central Excise duty & Service Tax in his jurisdiction. The Commissioner is assisted by Additional/Joint Commissioners and other officers in the Commissionerate Hqrs office. There are subordinate field formations called Divisions headed by a Dy/Asst Commissioner (Group A) and there are five or more Ranges under each Division headed by a Supdt of Central Excise (Gazetted Group B). Each Range officer of the division is assisted by Inspectors (Non-gazetted Group B).

The procedure followed by the officers in the decision making process and different aspects of supervision and accountability are outlined in the Central Excise Manual, the Adjudication Manual, Audit Manual, etc.

**1. Registration** – The Central Excise / Service Tax assessee is required to apply for registration/ file Declarations, Applications etc before the jurisdictional Assistant/Deputy Commissioner, who is responsible for granting registration certificate.

**2.** The returns filed by the assessee after self assessment are checked by the Inspector and put up to the Superintendent. For any dispute arising out of assessment, a SCN to the assessee is issued by the Assistant/Deputy Commissioner of the division or officers senior to him depending on the monetary limit involved.

**3.** The provisional assessment of Central Excise liability can be allowed by the Asst/Deputy Commissioner of the division. The Asst/Deputy Commissioner is required to finalize the assessment after calling for such documents or records as he may consider necessary or proper in the circumstances of the case.

**4. Adjudication** – Departmental action against an assessee starts with a Show Cause Notice by the department. Normally thirty days time is given to reply to the show Cause Notice. Based on the reply and further submissions during personal hearing which the assessee can demand, the adjudicating authority officer passes an order. This order is called an Order-in-Original or an adjudication order. Against this order, an appeal can be filed with the Commissioner

(Appeals). However, in case of Order-in-Original passed by Commissioner, an appeal shall be filed with CESTAT. The next channel of Appeal against the order of Commr.(A) is the Customs, Excise and Service Tax Appellate Tribunal (CESTAT) under Section 35B of the Central Excise Act, 1944. Appeal can be made to the High Court and Supreme Court, as the case may be, against the order of the Tribunal.

**5. Refund/Rebate** – The assessee may also apply for refund/rebate to the jurisdictional Asst/Dy. Commissioner. Such refund/rebate application can be made in accordance with the provisions of Section 11 B of the Central Excise Act, 1944. The Asst/Dy. Commissioner of the jurisdictional division office is the authority to whom the claim for refund/rebate is to be filed and is also the sanctioning authority.

**6. Audit** – Audit of the Central Excise / Service Tax assesses is being conducted as per norms prescribed by the Department. A audit cell headed by the Asst./Dy. Commissioner, functions under the overall supervision of the Commissioner. The audit of units is being conducted by a team of four to five officers.

**(iv) The norms set by it for the discharge of its functions.**

The mission of CBEC is to administer central excise, service tax and customs laws aimed at:-

- realizing the revenues in a fair, equitable & efficient manner;
- administering the Government's economic, tariff and trade policies with a practical and pragmatic approach;
- facilitating trade and industry by streamlining & simplifying Customs & Excise processes and helping Indian business to enhance its competitiveness;
- creating a climate for voluntary compliance by providing guidance and building mutual trust;
- combating revenue evasion, commercial frauds and social menace in an effective manner.

The said objectives are sought to be achieved by:-

- enhancing the use of information technology;
- streamlining customs and excise procedures;
- encouraging voluntary compliance;
- evolving cooperative initiatives.

**(v) The rules, regulations, instructions, manuals and records, held by it or under its control or used by its employees for discharging its functions.**

The main statutes which are related to the levy and collection of Central Excise duty and Service Tax are:

- (a) The Central Excise Act 1944
- (b) The Central Excise Tariff Act 1985
- (c) The Central Excise Rules 2002
- (d) CENVAT Credit Rules 2004
- (e) Central Excise Valuation (Determination of Price of Excisable goods) Rules 2000
- (f) The Finance Act, 1994

The above books are published and are also available in the market. The CBEC has also published Central Excise and Service Tax Manual of Supplementary Instructions for the guidance of its officers. All these Act, Rules, Manuals are available on CBEC website [www.cbec.gov.in](http://www.cbec.gov.in).

**(vi) A statement of the categories of documents that are held by it or under its control.**

The two basic type of documents dealt with are:

- (i) Applications for registration, refund, rebate or fixation of drawback brand rate and
- (ii) Returns filed by the assesses such as ER-1, ER-2, ER-3, ST-3 etc.. Format of these Applications and returns are available in the Central Excise and Service Tax Manual and on website.

**(vii) The particulars of any arrangement that exists for consultation with, or representation by, the members of the public in relation to the formulation of its policy or implementation thereof.**

As a trade facilitation measure Help Centers have been set up to address specific problems encountered by the assesseees. Meetings are being organized with the trade association on regular basis wherein specific problems both administrative/legal, faced by the assesseees in implementation of the Act/rules are sorted out in an open forum.

The **PGC** (Public Grievance Redressal Committees) is constituted at Commissionerate level to discuss and sort out difficulties faced by trade and its associations in implementation of any of the provisions of the Act.

Superintendent (Technical) is in charge of specific problems encountered by the assesseees at Commissionerate level.

**(viii) A statement of the boards, councils, committees and other bodies consisting of two or more persons constituted as its part or for the purpose of its advice, and as to whether meetings of those boards, councils, committees and other bodies are open to the public, or the minutes of such meetings are accessible for public.**

The advisory bodies at Commissionerate level have been mentioned in (vii) above.

**(ix) Directory of its offices and employees is available on the website of this Commissionerate.**