



OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL EXCISE: CHANDIGARH-I
CENTRAL REVENUE BUILDING, PLOT NO. 19, SECTOR 17 C, CHANDIGARH-160017

केन्द्रीय प्रधान उत्पाद शुल्क आयुक्तालय, चण्डीगढ़ -I
केन्द्रीय राजस्व भवन, प्लॉट नं० 19, सेक्टर 17/सी, चण्डीगढ़ ।

मि. सं. I-3(2) प्रशा./मुख्या./2016/

Dated: 25.05.2017

सेवा में,

753-62
25/5/17

उपायुक्त/सहायक आयुक्त,
केन्द्रीय उत्पाद शुल्क मण्डल,
चण्डीगढ़/बही/मंडी गोबिंदगढ़/शिमला

महोदय/महोदया,

विषय: **Annual Publication of Best practices' Book-regarding.**

Please refer to the Chief Commissioner's office letter of C. No. 117/Zone-14/Admn/Misc/BPB/2017/2841-2850 dated 08.05.2017 on the subject cited above (copy enclosed).

2. In this regard, it is requested to forward the contributions by 26.05.2017 positively.

संलग्न-यथोपरी

महोदया,
जसविंदर कौर
प्रशासनिक अधिकारी (प्रशा.)

प्रतिलिपि:

- अधीक्षक (संगणक), केन्द्रीय प्रधान उत्पाद शुल्क आयुक्तालय, चण्डीगढ़ -I को वेबसाइट पर डालने हेतु
- स्था-I, स्था-II, वे. एवम् भु., कर सहायता, मुख्यालय, निवारण, कर वसूली शाखा, तकनीकी, विधि, राजभाषा, सांख्यिकी एवं आसूचना, सतर्कता, तकनीकी (सेवाकर), एससी.टी., समीक्षा, पी एल ए, न्यायनिर्णय (Deputy Comm'r Comp.)/ (Addl. Comm'r Comp.)/ (Commissioner Comp), सिस्टम्, Pre/Post Audit, CERA को सूचना, आवश्यक कार्यवाई एवम् अनुपालना हेतु

प्रशासनिक अधिकारी



मुख्य आयुक्त का कार्यालय,
केन्द्रीय उत्पाद शुल्क एवम सेवा कर चंडीगढ़ क्षेत्र,
प्लाट - 19, सैक्टर - 17/सी, सी आर बिल्डिंग,
दूरभाष / Telephone: 0172-2702379; फैक्स / Fax: 0172-2702572;
ई-मेल / E-mail: ccuchandiadm@gmail.com

ORDER

Subject: Annual publication of the 'Best practices' Book

It has been desired by the Board that entries for inclusion in the 'Best practices' Book, annually for recognition of the initiatives taken / achievements at the field level, are to be called upon by a 3-member Committee at the Zonal level which would further forward their nominated recommendations to the National Committee, headed by the Director General, DGTS, New Delhi.

A Committee with the approval of the Chief Commissioner, comprising of the following Officers is constituted for examining the contributions received in the matter in respect of Chandigarh Zone:-

1. Sh. Kishori Lal, Commissioner, Central Excise Commissionerate, Chandigarh-II.
2. Sh. K. G. Dhawan, Joint Commissioner, Central Excise Audit Commissionerate, Chandigarh.
3. Sh. Lakshay Kumar, Deputy Commissioner, Central Excise Commissionerate, Ludhiana.

All the Central Excise Commissionerates under Chandigarh Zone, are to submit at least 2-3 contributions / write-ups / suggestions, for inclusion in the 'Book' for the present year, within three working days to the above Committee.

It is further requested that the Zonal Committee recommendations in the matter may please be forwarded directly to the Director General, DGTS, New Delhi, who is the Chairperson of the National Committee to further scrutinize the nominations received for inclusion in the 'Best Practices' Book of CBEC, under intimation to this office. Matter may please be given Top Priority, being already delayed.

(विनोद कुमार मेहता)
अपर आयुक्त (सी सी यू)

117/Zone-14/Admn/Misc/BPB/2017/ 2841-2850

.05.2017

Copy for information and necessary action to:-

- PS to Chief Commissioner, Central Excise Chandigarh Zone.
- Committee Members as stated above along with the Board's letters dated 01.08.2016, 15.03.2017 and 11.04.2017.
- The Principal Commissioner / Commissioner of Central Excise & Service Tax Commissionerate, Chandigarh-I, Chandigarh-II, Audit, Ludhiana, Jalandhar, Jammu & Kashmir.

Encl.: 1. Copy of DGTS letters dated F. No. DP/Pub/70/2016 dated 15.03.2017 and 11.04.2017.
2. Copy of Board's letter F. No. 296/155/2015-CX.9 dated 01.08.2016.

Supdt / Inspector (All Branches, CCU)

(विनोद कुमार मेहता)
अपर आयुक्त (सी सी यू)

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MOST IMMEDIATE

F.No.DP/Pub/70/2016 / 8 532 to 8595
Directorate General of Taxpayer Services
Central Board of Excise & Customs
C.R. Building, I.P. Estate
New Delhi-110109.

16th
Dated the 15th March, 2017

To:

The Chief Commissioner of Central Excise, Customs & Service Tax (All),
The Chief Commissioner of Central Excise (All),
The Chief Commissioner of Service Tax (All),
The Chief Commissioner of Customs (All),
The Directors General / Directors under CBEC (All).

Subject: Annual publication of the 'Best Practices' Book – reg.

Madam/Sir,

Kindly refer to the Board's letter F.No.296/255/2016-CX.9 dated 1st August, 2016 (copy enclosed) on the above subject.

2. The aforesaid letter directed that a 3-member zonal committee may be formed in every zone / Directorate, which would call for and examine suggestions / entries for inclusion in the 'Best Practices' Book to be published by CBEC every year. It was further advised that the zonal committee shall forward their recommendations to the National Committee headed by the Director General, DGTS by 31st March of every year.

3. It is hoped that necessary follow up action would have been taken in the matter. It is requested to send the zonal committee recommendations by the due date i.e. 31st of March, 2017 positively.

Encl: As above.

Yours faithfully,


(Vinay Chhabra)
Director General

Copy for kind information to Chairman (CBEC) / Member (Admn.) / Member (Budget) / Member (Customs/L&J) / Member (CX/ST/IT).

o/c

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by 31st March of the Year. The National Committee shall scrutinize the nominations received from the Zones / Directorates and send their final recommendations to the Coordination section, CBEC by the end of April. As and where required, Coordination section will seek the comments of concerned policy wings. Thereafter, these recommendations will be placed before the Board, which will select the 'Best Practices', for publication.

6. This issues with the approval of Chairman, CBEC.

Yours faithfully,

H. Priya

(Hemambika R. Priya)

Commissioner (Coordination)

Copy to:-

Chairman (EC)/Members of the Board

All JS/ Commissioners (CBEC)

जरी किना
ISSUED

o/c

जरी किना
ISSUED

H. 4/8/2016

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MOST IMMEDIATE

F.No.DP/Pub/70/2016
Directorate General of Taxpayer Services
Central Board of Excise & Customs
C.R. Building, I.P. Estate
New Delhi-110109.

905
21 MAR 2017

Dated the 15th March, 2017

To:

- The Chief Commissioner of Central Excise, Customs & Service Tax (All),
- The Chief Commissioner of Central Excise (All),
- The Chief Commissioner of Service Tax (All),
- The Chief Commissioner of Customs (All),
- The Directors General / Directors under CBEC (All).

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(Vinay Chhabra)
Director General

Encl: As above.

Copy for kind information to Chairman (CBEC) / Member (Admn.) / Member (Budget) / Member (Customs/L&J) / Member (CX/ST/IT).

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OFFICE OF THE ASSISTANT COMMISSIONER
CENTRAL EXCISE DIVISION : LUDHIANA-II
C.No. CE-13/PREV II/LDA II/EMKAY/31/2001/2108 DATED: 30-6-07
SHOW CAUSE NOTICE

M/S Emkay Industries, E-40, Focal Point, Ludhiana (here in after referred to as the Noticees) registered with Central Excise Range-IV of Central Excise Division-II Ludhiana for the manufacture of excisable goods, have contravened the provisions of Rules 57A and 57G of the Central Excise Rules, 1944 (hereinafter referred to as the Rules) in as much as they have wrongly availed modvat credit on the basis of void invoices issued by M/S Majestic Industries Limited, D-120, Focal Point, Ludhiana, a registered dealer, (as detailed in the annexure A.) without physically receiving the modvatable inputs.

2. Acting on specific intelligence, Preventive Staff, of Central Excise Division-II Ludhiana conducted enquiry about these invoices issued under Rule 173-G, which revealed the authenticity of modvat documents to be fake as there was a pseudo-transfer of goods in respect of which the modvatable invoices were issued (i.e. through paper transactions only).

3. The Preventive staff of Central Excise Division-II Ludhiana, visited the declared premises of M/S Majestic Auto Industry Ltd. (dealer) on 4.2.2000. On verification of the stocks as depicted in the RG-23-D register of the dealer, it was found that there were no stocks available with the registered dealer against the recorded balance of 243 MTs of H.R\ C.R. Coils\ sheets and 98 M.T.s of steel scrap. Shri Kuldip Sharma, the office- incharge of said dealer in his statement dated 4.2.2000 recorded on the spot stated that they had issued excisable invoices from their office in Ludhiana whereas the stocks of 243 M.T. of C.R. Sheets and 98 MT of steel scrap were not physically available with them as the same had been sold, but he did not know to whom the goods had been sold and the same could be explained only by Shri N.K.Gupta, Proprietor of M/S Majestic Industries Limited, Ludhiana.