

EXCISE

Chief Commissioner of Central Excise empowered
(under Rule 12CCC of CER & Rule 12AAA of CCR)

Rule 12CCC of Central Excise Rules 2002 (CER) & Rule 12AAA of CENVAT Credit Rules, 2004 (CCR) Provides for imposition of restrictions including suspension of registration in case of manufacturer, first/second stage dealers or an exporter against duty evasion, default in duty payment or false utilization of CENVAT Credit.

Now, The Chief Commissioner of Central Excise has been empowered in the place of officer authorised by the board for imposition of restrictions and /or withdrawal of facilities.

Chief Commissioner is required to provide an opportunity of being heard to assessee before issuing order against proposal to impose restriction.

The pending proposals before authorised officer of CBEC / DGCEI will be transferred to Chief Commissioner of Central Excise.

[Notification No. 13/2014-Central Excise (N.T.), Dated : March 21, 2014, Notification No. 14/2014-Central Excise (N.T.), Dated : March 21, 2014, Notification No. 15/2014-Central Excise (N.T.), Dated : March 21, 2014, Notification No. 16/2014-Central Excise (N.T.), Dated : March 21, 2014]

Source: www.cbec.gov.in

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The Indirect Taxes Update is an endeavour of the Indirect Taxes Committee to apprise the readers about the amendments made in various central indirect tax laws vide significant notifications, circulars etc.

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