

F.No.276/104/2016-CX.8A (Pt.)
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect taxes & Customs)
Legal Cell

Wing 5 'C' HUDCO-VISHALA Building
Bhikaji Cama Place, R.K. Puram
New Delhi, the 03rd September'2019.

Instruction

To,

1. All Principal Chief Commissioners/ Chief Commissioners of Central Tax & Customs
2. All Principal Director Generals/ Director Generals of Central Tax & Customs
3. <webmaster.cbcc@icegate.gov.in>

Sir/Madam,

Sub: Adjudication of Show Cause Notices issued by DRI, DGCEI, SIIB, Preventive etc in light of the judgment in the case of M/s Mangali Impex -reg.

References have been received in the Board regarding the adjudication of cases wherein the Show Cause notices issued by DRI, DGCEI, SIIB, Preventive etc. pertaining to the duty demand prior to 08.04.2011 were kept in Call book, in light of the order dated 03.05.2016 of the Hon'ble Delhi High Court in the case of M/s Mangali Impex.

2. In this regard, the Department has filed SLP (C) No. 20453/2016 (now Civil Appeal No. 6142/2019) and vide order dated 01.08.2016, Hon'ble Supreme Court granted stay on the order dated 03.05.2016 of Hon'ble Delhi High Court. Accordingly, in light of the opinion of Ld. Solicitor General of India that there is no bar on the adjudication of such cases, Board vide Instruction of even no. dated 03.01.2017 (copy available on CBIC website) directed the field formations to adjudicate the cases, which were kept in the Callbook, in accordance with law. Further, Member (Customs) vide D.O.F. No. 437/143/2009-CusIV-pt.II dated 06.01.21017 directed the field formations to draw up an action plan for adjudications of these cases in a time bound manner.

3. Accordingly, it is reiterated that the earlier Board Instruction of even no. dated 03.01.2017 may be scrupulously followed, and the adjudication proceedings may be completed expeditiously, in accordance with law.

4. The contents of this instruction may be brought to the notice of field formations under your jurisdiction.

Yours faithfully,

(Anish Gupta)
OSD (Legal)
011-26162152

Copy to:
Joint Secretary (Customs), CBIC, North Block, New Delhi