

Enforcement of penal provisions for non-submission of return

CA Amarpal, Mobile - +91 9717105008

DEPARTMENTAL INSTRUCTION F.NO.267/117/2010-CX8, DATED 14-1-2011

ISSUED BY CEBC

Subject: Enforcement of penal provisions for non-submission of returns under Central Excise Law and Service Tax Law

Detail

This instruction is for the assesseees under Central Excise Law and Service Tax Law who are not submitting their returns or if submitting after long delays. By this instruction, necessary instruction were issued to jurisdictional commissioners to ensure that such errant assesseees are identified and ensure that the follow-up action including invoking penalty under the provisions of Central Excise law are taken against them. The jurisdictional Chief Commissioners shall also monitor the proper working of this mechanism every quarter.