

--COPY OF--

Circular No. 957/18/2011-CX-3

Dated 25-10-2011

Power of adjudication of Central Excise Officers

The undersigned is directed to refer to Circular No. 752/68/2003-CX dated 1-10-2003 (as amended) on the above subject. This circular prescribes monetary limits of Central Excise Officers at various levels for adjudicating of cases under sections 11A and 33 of Central Excise Act, 1944.

2. In this regard, the Board has noticed that the monetary limits for adjudicating cases (both extended period and others), for Joint Commissioners is with regard to cases involving duty—above Rs. 5 lakhs and upto Rs. 50 lakhs and for Additional Commissioners it is with regard to cases involving duty – above Rs. 20 lakhs and upto Rs. 50 lakhs.

3. The matter has been examined in the Board. It has been decided to prescribe an uniform monetary limit for both Additional Commissioners and the Joint Commissioners. Accordingly, parts A & B of para 2.1 of the said circular stand amended as follows:

Central Excise Officers Powers of adjudication (Amount of duty involved)

Additional Commissioners Above Rs. 5 lakhs and upto Rs. 50 lakhs

4. Field formations may be informed suitably