



भारत सरकार Govt. of India,
वित्त मंत्रालय, राजस्व विभाग Ministry of Finance, Department of Revenue
वस्तु एवं सेवाकर एवं सीमा शुल्क, मुख्य आयुक्त का कार्यालय Office of the Chief Commissioner, Central Goods
and Services Tax & Customs
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CIRCULAR NO 01/2018
Dated, Shillong the 15th March, 2018

Subject: Early Settlement of dispute by availing the window of the Settlement Commission – reg.

1. The Chairman, Customs and Central Excise Settlement Commission, vide letter D.O. F.No. C&CE/CH/1/2016-Pt dated 06.02.2018 highlighted the need for enhancing awareness about the Settlement Commission to stake holders so as to expedite payments of Customs and Central Excise duties involved in disputes by avoiding costly and time consuming litigation process and to give an opportunity to tax payers to come clean who may have evaded payments of duty.

2. To spread awareness and giving an option to stake holders either to go for adjudication of for Settlement, it is felt that a paragraph may be inserted in the SCN itself after the paragraph 'Each of the above noticee(s) is/ are required to submit their reply in writing to the adjudicating authority within 30 days, failing which the case will be decided on the basis of records available and without further reference. The Paragraph to be inserted may read as under:

"You may also like to opt for settlement of your case in terms of the provisions contained under Chapter V of the Central Excise Act, 1944/ Chapter XIVA of the Customs Act, 1962/ Chapter V of the Central Excise Act, 1947 which is made applicable by Section 83 of the Finance Act, 1944 to the service tax matters, subject to fulfilment of the conditions contained in the respective Acts."

3. The SCNs already issued, having no mention of above paragraph, may be followed with a suitable letter or a suitable Public Notice for such SCNs to avail of the provisions of Settlement of Cases, if they so desire.

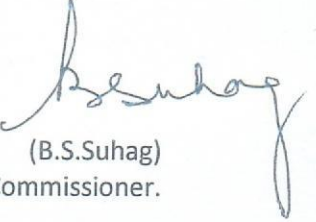
4. With the objectives of reducing litigation, generation of more revenue and spreading awareness to stake holders, the above paragraph may be inserted in the body of SCN(s).

(W.L. Hangshing)
Chief Commissioner.

C.NO. IV(16)02/CCO/SH/Review.Misc/2015-16/1966-77 Dated: 20 MAR 2018

Copy forwarded for information and necessary action to:

1. The Commissioner, GST & CX Commissionerate, Agartala/ Aizawl/ Dibrugarh/ Dimapur/Guwahati/ Imphal/ Itanagar/ Shillong.
2. The Commissioner of Customs (Prev), N.E.R. Shillong.
3. The Commissioner (Appeals), Goods and Service Tax, Guwahati.
4. The Commissioner (Audit), Goods and Service Tax, Guwahati
5. The Superintendent (Systems), CCO, Shillong for uploading in the website.


(B.S.Suhag)

Additional Commissioner.