

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

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'C' Wing, 5<sup>th</sup> Floor, HUDCO-VISHALA Building  
Bhikaji Cama Place, R.K. Puram,  
New Delhi-66: dated the 03.01.2017

Instruction

To,

1. All Principal Chief Commissioners/Chief Commissioners of Customs, Central Excise and Service Tax;
2. The Director General of Revenue Intelligence/ Central Excise Intelligence;
3. <webmaster.cbec@icegate.gov.in>

Sir/Madam,


Sub: Inclusion of Show Cause Notice issued in relation to sub-section (11) of Section 28 of the Customs Act, 1962 on the competency of officers of DGDRI, DGCEI and Customs (Prev.) in the Call Book-reg.

I am directed to refer to Board Instructions of even no. dated 29.06.2016 & 28.12.2016 (copy available on CBEC website) on the above subject.

2. In this regard, I am directed to say that the Board *inter alia*, had referred the issue of pending adjudications of cases covered by the above said Board Instruction to the Ld. Solicitor General of India. The Ld. Solicitor General has opined, *inter alia*, that in view of the unconditional stay in force, granted by the Hon'ble Supreme Court, the Department could continue with adjudication of the Show Cause Notices hitherto covered by the Mangali Impex judgment.

3. Thus in view of the opinion of the Ld. Solicitor General, the Board Instruction of even no. dated 29.06.2016 & 28.12.2016 on the above subject are hereby withdrawn. Consequently, the Show Cause Notices, which were kept in the Call Book in view of the above said Board Instructions, needs to be taken out of the Call Book immediately and the adjudication of such Show Cause Notices are to be proceeded with in accordance with law.

Yours faithfully,

  
(Harsh Vardhan)  
Senior Analyst  
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