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[Training Material for Departmental Use]

E-BOOK

On

Monetary Limits for Different Adjudicating Authorities

Note: In this E-book, attempts have been made to explain **Monetary Limits for Different Adjudicating Authorities**. It is expected that it will help departmental officers in their day to day work.

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1. Introduction

1.1 The CBEC by issuing Circulars / Instructions has prescribed monetary limits, normally in terms of amount of duty involved, for different adjudicating authorities for the purpose of issuance and Adjudication of Show Cause Notices. For the purpose of convenience of departmental officers, the instructions/Circulars on the subject matter have been summarized in this e-book.

2. Legal Provisions for adjudication

S. No	Section and name of the Act	Summary of provisions
1.	Section 33 of the Central Excise Act, 1944	<p>SECTION 33. Power of adjudication. — Where under this Act or by the rules made thereunder anything is liable to confiscation or any person is liable to a penalty, such confiscation or penalty may be adjudged —</p> <p>(a) without limit, by a Principal Commissioner of Central Excise or Commissioner of Central Excise;</p> <p>(b) up to confiscation of goods not exceeding five hundred rupees in value and imposition of penalty not exceeding two hundred and fifty rupees, by an Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise :</p> <p>Provided that the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 (54 of 1963), may, in the case of any officer performing the duties of an Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, reduce the limits indicated in Clause (b) of this section and may confer on any officer the powers indicated in Clause (a) or (b) of this section.</p>
2.	SECTION 122. Adjudication of confiscations and penalties	<p>In every case under this Chapter in which anything is liable to confiscation or any person is liable to a penalty, such confiscation or penalty may be adjudged,</p> <p>-</p> <p>(a) without limit, by a Principal Commissioner of Customs or Commissioner of Customs or a Joint Commissioner of Customs;</p> <p>(b) where the value of the goods liable to confiscation</p>

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		does not exceed two lakh rupees, by an Assistant Commissioner of Customs or Deputy Commissioner of Customs; (c) where the value of the goods liable to confiscation does not exceed, fifty thousand rupees, by a Gazetted Officer of Customs lower in rank than an Assistant Commissioner of Customs or Deputy Commissioner of Customs.
3.	83A of the Finance Act, 1994: Power of adjudication [<i>Inserted vide Finance Act, 2005 with effect from 13.05.2005</i>]	Where under this Chapter or the rules made thereunder any person is liable to a penalty, such penalty may be adjudged by the Central Excise Officer conferred with such power as the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 (54 of 1963), may, by notification in the Official Gazette, specify.

Under Central Excise Act, 1944

2.1 *Vide* Circular No.752/68/2003-CX, dated 01.10.2003, as amended vide Circular No.865/3/2008-CX,dated 19.02.2008; Circular No. 922/12/2010-CX, dated 18.05.2010 and last amended vide Circular No. 957/18/2011-CX-3, dated 25.10.2011, the Government revised the power of Adjudication of Central Excise Officers and prescribed monetary limits under Section 33 and Section 11A of the Central Excise Act, 1944. The above said Board's Circulars have provided as under:-

- (i) Laid down uniform monetary limits for adjudication of Central Excise Cases under Section 11A and/or Section 33 of the Central Excise Act, 1944, whether or not the cases involve fraud, collusion or any willful mis-statement or suppression of facts, or contravention of any of the provisions of the Act or of the rules made there-under with intent to evade payment of duty and whether or not extended period has been involved.
- (ii) Prescribed monetary limits for adjudication of show cause notices relating to classification and valuation of excisable goods to different categories of officers. Prior to this circular, Deputy/Assistant Commissioners were competent to adjudicate show-cause notices relating to determination of classification and valuation without any monetary limit of the amount of duty involved.
- (iii) Prescribed monetary limits for adjudication of show cause notices relating to CENVAT Credit cases for different categories of officers. Prior to this Circular

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Deputy/Assistant Commissioners are competent to adjudicate show cause notices relating to CENVAT credit without any monetary limit of the amount of credit involved.

2.2. The Board has prescribed that the powers of adjudication and determination of duty shall be exercised, based on monetary limits (duty involved in a case) as under:-

A. All cases involving fraud, collusion, any willful mis-statement, suppression of facts or contravention of Central Excise Act/ Rules with an intent to evade duty and/ or where extended period has been invoked in show cause notices (including classification and valuation of excisable goods and CENVAT credit cases) will be adjudicated as follows:-

Central Excise Officers	Powers of Adjudication (Amount of duty involved)
Superintendents	Upto Rs.1 Lakh (excluding cases involving determination of rate of duty or valuation and cases involving extended period of limitation)
Deputy/Assistant Commissioners	Upto Rs.5 Lakh (except the cases where Superintendents are empowered to adjudicate).
Joint Commissioners/ Additional Commissioners	Above Rs.5 lakhs and upto Rs.50 lakhs
Commissioners	Without limit

B. Cases which do not fall under the Category (A) above including all cases relating to determination of classification and valuation of excisable goods and CENVAT credit will be adjudicated as follows:

Central Excise Officers	Powers of Adjudication(Amount of duty involved)
Superintendents	Upto Rs.1 Lakh (excluding cases involving determination of rate of duty or valuation and cases involving extended period of limitation)
Deputy/Assistant Commissioners	Upto Rs.5 Lakh (except the cases where Superintendents are empowered to adjudicate).
Joint Commissioners / Additional Commissioner	Above Rs.5 lakhs and upto Rs.50 lakhs
Commissioners	Without limit

C. Cases related to issues mentioned under first proviso to Section 35B (1) of Central Excise Act, 1944 would be **adjudicated by the Additional/ Joint Commissioners without any monetary limit.** The issues mentioned under first proviso to Section 35 (B) (1) of Central Excise Act, 1944 are as under:-

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- (a) a case of loss of goods, where the loss occurs in transit from a factory to a warehouse or to another factory, or from one warehouse to another, or during the course of processing of the goods in a warehouse or in storage, whether in a factory or in a warehouse;
- (b) a rebate of duty of excise on goods exported to any country or territory outside India or on excisable materials used in the manufacture of goods which are exported to any country or territory outside India;
- (c) goods exported outside India (except to Nepal or Bhutan) without payment of duty ;
- (d) credit of any duty allowed to be utilised towards payment of excise duty on final products under the provisions of this Act or the rules made thereunder and such order is passed by the Commissioner (Appeals) on or after the date appointed under section 109 of the Finance (No. 2) Act, 1998:

2.3 Further, it has been clarified that in view of the above modifications, all cases including cases relating to determination of classification and valuation and cases pertaining to CENVAT credit whether or not involving fraud, collusion, wilful mis-statement, suppression of fact or contravention of Central Excise Act/ Rules with intent to evade duty and/ or where extended period has been invoked will be treated uniformly and the prescribed monetary limit is applicable to all cases for the purpose of adjudication.

Adjudication by Superintendents-

2.4 With regard to the power of adjudication of cases given to Superintendents, it has been prescribed that:

- They would be eligible to decide cases involving duty and/or CENVAT credit upto Rs. 1 Lakh in individual SCNs.
- They would not be eligible to decide cases which involve excisability of a product, classification, eligibility of exemption, valuation and cases involving suppression of facts, fraud etc..
- They would be eligible to decide cases involving wrong availment of CENVAT credit upto a monetary limit of upto Rs.1 Lakh.
- They would be eligible to decide Show Cause Notice proposing only imposition of penalty under Rule 26 and 27 of the Central Excise Rules, 2002 or Rule 15 and 15A of the CENVAT Credit Rules, 2004.

Adjudication of Multiple SCNs on Same Issue Answerable to Different Adjudicating Authorities

2.5 In case different show cause notices have been issued on the same issue answerable to different adjudicating authorities, then all the show cause notices involving the same issue will be adjudicated by the adjudicating authority competent to decide the cases involving the highest amount of duty [Ref: CBEC's Circular No. 362/78/97-CX dated 9.12.97]

Value of Goods/Conveyance Liable to confiscation not to Affect Power of Adjudication

2.6 The value of goods/conveyance liable to confiscation will not alter the above powers of adjudication, which shall solely depend upon the amount of duty/ CENVAT credit involved in the offending goods.

SCN to be approved in Writing by Authority Competent to adjudicate it

2.7 Regarding issuance of show cause notices, it has been clarified that in respect of all cases, whether or not fraud, collusion, willful mis-statement, suppression of fact or contravention of Central Excise Act/ Rules with intent to evade duty and/ or where extended period has been invoked i.e. cases falling under any category (A), (B) or (C) above, the show cause notice shall be approved in writing and signed by the officer competent to adjudicate the said show cause notice.

Under Customs Act, 1962

3.1 The Board, *Vide* Circular No. 23/2009-Customs, dated 01.09.2009 as amended vide Circular No. 24/2011-Customs, dated 31.05.2011 reviewed the monetary limits prescribed for adjudication of cases and decided as under:-

Adjudication of SCN issued Under Section 28

A. cases where SCNs are issued under section 28 of the Customs Act, 1962, these will be adjudicated as per following norms:

Level of Adjudication officer	Nature of cases	Amount of duty involved
Commissioner	All cases	Without limit
ADC/JC	All Cases	Upto Rs.50 lakhs
AC/DC	All cases	Upto Rs. 5 lakhs

Adjudication of Drawback Cases

B. The proper officer for the issuance of Show Cause Notice and adjudication of cases under the **provisions of Rule 16 of the Customs, Central Excise and Service Tax Drawback Rules, 1995** shall, henceforth, be as under:

(i) In case of simple demand of erroneously paid **drawback**, the present practice of issuing Show Cause Notice and adjudication of case without any limit by Assistant / Deputy Commissioner of Customs shall continue.

(ii) In cases involving collusion, wilful misstatement or suppression of facts etc., the adjudication powers will be as under:

Level of Adjudication Officer	Amount of Drawback
Additional / Joint Commissioner of Customs	Without any limit
Deputy / Assistant Commissioner of Customs	Upto Rs.5 lakhs

Adjudication of SCN related to Export Promotion Schemes

C. In case of **Export Promotion Schemes i.e. DEPB / Advance Authorization / DFIA / Reward Schemes etc.** the adjudication powers shall be as under:-

Level of Adjudication officer	Duty Incentive amount
Commissioner of Customs.	Without any limit.
Additional / Joint Commissioner of Customs.	Upto Rs.50 lakhs.
Deputy / Assistant Commissioner of Customs.	Upto Rs.5 lakhs.

Adjudication of Baggage Cases

D. In the case of **Baggage**, the Additional Commissioner or Joint Commissioner shall continue to adjudicate the cases without limit, since such cases are covered by the offences under Chapter XIV and it is necessary to expeditiously dispose of the cases in respect of passengers at the airport.

E. In other cases, such as short landing, drawback etc., the adjudication powers shall be continue to the same as provided under the Customs Act, 1962 or the Rules /Regulations made thereunder.

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3.2 As per definition under section 2 (8) of the Customs Act, 1962, Commissioner of Customs includes an Additional Commissioner of Customs except for the purpose of appeal and revision. Therefore, respective Commissioners may review the status of cases pending for adjudication, which fall within the powers of Commissioners only, and depending on the workload may consider allocating some of these cases to Additional Commissioners working under their charge to ensure speedier disposal. An appeal against the Order-In-Original passed by an Additional Commissioner shall lie before Commissioner of Customs (Appeal) and not before the CESTAT.

3.3 In so far as the issuance of Show Cause Notice for demand of duty under Section 28 is concerned, the same can be issued by the respective adjudicating officers depending upon the powers of adjudication.

Adjudication of Service Tax cases: Under Finance Act, 1994

4.1 The Board *vide* Circular No. 80/1/2005–ST dated 10.05.2005 and Circular No. 97/8/2007-ST, dated 23.08.2007 as amended *vide* Circular No. 99/2/2008-ST, dated 11.03.2008 and **Circular No. 130/12/2010–ST, dated 20.09.2010** has prescribed adjudication powers of officers.

4.2 Section 73 of the Act deals with adjudication of cases of short-levy or non-levy of service tax or service tax short paid or not paid or erroneously refunded. For quick settlement of disputes, this section prescribes that (i) in other cases involving fraud, collusions, wilful misstatement and suppression of facts etc., the dispute could be settled by making payment of the service tax amount specified in the notice along with interest and penalty equal to 25% of service tax amount, within thirty days of issue of show cause notice; (ii) and in any other case, the person chargeable to service tax, or to whom service tax has been erroneously refunded, may make payment *suomoto* along with interest, as applicable, and, consequently no Show Cause Notice will be served in respect of the amount so paid.

4.3 The revised monetary limits for the purpose of adjudication under Section 73 of the Finance Act, 1994 are as under:-

Sr. No.	Central Excise Officer	Amount of Service Tax or CENVAT credit specified in a notice for the purpose of adjudication.
(1)	(2)	(3)
(1)	Superintendent of Central Excise	Not exceeding Rs.One lakh (excluding the cases relating to taxability of services or

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		valuation of services and cases involving extended period of limitation.)
(2)	Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise	Not exceeding Rs.Five lakhs (except cases where Superintendents are empowered to adjudicate.)
(3)	Joint Commissioner of Central Excise	Above Rs.Five lakhs but not exceeding Rs. fifty lakhs
(4)	Additional Commissioner of Central Excise	Above Rs.Twenty lakhs but not exceeding Rs. fifty lakhs
(5)	Commissioner of Central Excise	Without limit.

4.4 Section 83A confers powers on the Central Excise Officer for adjudging a penalty under the provisions of the said Act or the rules made there under. Board has specified monetary limits for adjudication of cases under section 83A of the said Act *vide* notification No. 30/2005- Service Tax dated 10th August, 2005 as amended *vide* notification No. 16/2008-ST, dated 11/3/2008, and 48/2010-ST, dated 8/9/2010. The revised monetary limits are as follows:-

Sr. No.	Central Excise Officer	Amount of service tax or CENVAT credit specified in a notice for the purpose of adjudication under Section 83A
(1)	(2)	(3)
(1)	Superintendent of Central Excise	Not exceeding Rs. one lakh (excluding the cases relating to taxability of services or valuation of services and cases involving extended period of limitation.)
(2)	Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise	Not exceeding Rs. five lakhs (except cases where Superintendents are empowered to adjudicate.)
(3)	Joint Commissioner of Central Excise	Above Rs. five lakhs but not exceeding Rs. fifty lakhs
(4)	Additional Commissioner of Central Excise	Above Rs. twenty lakhs but not exceeding Rs. fifty lakhs
(5)	Commissioner of Central Excise	Without limit.

4.5. In respect of the above powers of adjudication conferred on the Superintendents, it has been clarified as under,-

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- (i) The Superintendents would be competent to decide cases that involve Service Tax and / or CENVAT credit upto Rs.One lakh in individual show cause notices.
- (ii) They would not be competent to decide cases that involve taxability of services, valuation of services, eligibility of exemption and cases involving suppression of facts, fraud, collusion, willful mis-statement etc.
- (iii) They would be competent to decide cases involving wrong availment of CENVAT credit upto a monetary limit of Rs.one lakh.
- (iv) The jurisdictional Commissioners of Central Excise may redistribute the pending cases in the Commissionerate based on above factors. It is further clarified that notwithstanding this revision, in all cases, where the personal hearing has already been completed, orders will be passed by the officer before whom the hearing has been held. Such orders should normally be issued within a month of the date of completion of the personal hearing.

4.6 The monetary limits specified in the above tables for adjudication of service tax cases are irrespective of whether or not such cases involve fraud, collusion, willful mis-statement, suppression of facts or contravention of any of the provisions of the Act or the rules made thereunder with an intent to evade payment of service tax and whether or not extended period has been invoked. Cases not involving non-payment of service tax or mis-utilization of CENVAT credit are to be adjudicated by the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise.

4.7 Where different cases involving the same issue are due to be adjudicated in a Commissionerate, all such cases may be adjudicated by the Central Excise Officer competent to decide the case where the service tax or CENVAT credit involved is of the highest amount.

4.8 For cases where the appellate authority remands the case for de-novo adjudication, specifically mentioning the authority that has to adjudicate the case, then such authority specified in the said appellate order should adjudicate such cases. Where the appellate authority does not specifically mention any adjudicating authority, it should be decided by the authority competent in terms of the monetary limits mentioned above.

4.9 CBEC has also directed that in respect of demands for an amount upto one thousand rupees towards short payment/non-payment of service tax, if the service provider, on the default being pointed out, pays the service tax along with interest within a period of one month of the default in payment, the penalty should be waived, taking recourse to the provisions under section 80 of the Act. In other cases, i.e. where amount

of service tax involved is over Rs one thousand, penal action prescribed under sections 76, 77 and 79 would be attracted.

3. Text of Important Circulars/Notifications

Under Central Excise Act, 1944

6.1 Circular No.752/68/2003-CX, dated 01.10.2003

Subject: - Power of Adjudication of Central Excise Officers under Section 33 and Section 11A of the Central Excise Act, 1944 – instruction - Reg.

I am directed to say that the Board has decided to review the Power of Adjudication of the Central Excise officers and the monetary limit prescribed under Section 33 and Section 11A of the Central Excise Act, 1944 with the objective of expeditious adjudication of cases. For this purpose, the Board has decided to prescribe the uniform monetary limit to different categories of officers for the purpose of deciding the competence of adjudication of cases without differentiating whether or not cases involve fraud, collusion, any wilful mis-statement, suppression of facts or contravention of Central Excise Act/ Rules with an intent to evade duty and/ or where extended period has been invoked. It has also been decided by the Board to enhance the monetary limit of the amount of duty involved from the present level for different categories of officers for adjudication cases.

2. Accordingly, the Board has decided to –

- (i) Have uniform monetary limits for adjudication of Central Excise Cases under Section 11A and/or Section 33 of the Central Excise Act, 1944, whether or not the cases involve fraud, collusion or any willful mis-statement or suppression of facts, or contravention of any of the provisions of the Act or of the rules made there-under with intent to evade payment of duty and whether or not extended period has been involved.
- (ii) Prescribe monetary limits for adjudication of show cause notices relating to classification and valuation of excisable goods to different categories of officers. Prior to this circular, Deputy/Assistant Commissioners were competent to adjudicate show-cause notices relating to determination of classification and valuation without any monetary limit of the amount of duty involved.
- (iii) Prescribe monetary limits for adjudication of show cause notices relating to CENVAT Credit cases for different categories of officers. Prior to this Circular Deputy/Assistant Commissioners are competent to adjudicate show cause notices

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relating to CENVAT credit without any monetary limit of the amount of credit involved.

3. Attention is invited to sub-para 2.1 of Part II(Adjudication) of Chapter 13 of the Central Excise Manual issued on 1st September,2001. To give effect to the proposed changes, for the said sub-para 2.1.of Part II(Adjudication) of Chapter 13 of the Central Excise Manual, the following shall be substituted, namely:-

2.1 Adjudication of confiscation and penalty has to be done by Officers specified in Section 33 of the Central Excise Act, 1944. Central Excise Officers have the power to determine duty short paid or not paid, erroneously refunded under Section 11A of the said Act. For this purpose, the Board has decided that the powers of adjudication and determination of duty shall be exercised, based on monetary limit (duty involved in a case) as under:-

A. *All cases involving fraud, collusion, any willful mis-statement, suppression of facts or contravention of Central Excise Act/ Rules with an intent to evade duty and/ or where extended period has been invoked in show cause notices (including classification and valuation of excisable goods and CENVAT credit cases) will be adjudicated as follows:-*

Central Excise Officers	Powers of Adjudication (Amount of duty involved)
Deputy/Assistant Commissioners	Up to Rs.5 lakhs
Joint Commissioners	Above Rs.5 lakhs and up to Rs.20 lakhs
Additional Commissioners	Above Rs.20 lakhs and up to Rs.50 lakhs
Commissioners	Without limit

B. *Cases which do not fall under the Category (A) above including all cases relating to determination of classification and valuation of excisable goods and CENVAT credit will be adjudicated as follows:*

Central Excise Officers	Powers of Adjudication (Amount of duty involved)
Deputy/Assistant Commissioners	Up to Rs.5 lakhs
Joint Commissioners	Above Rs.5 lakhs and up to Rs.20 lakhs
Additional Commissioners	Above Rs.20 lakhs and up to Rs.50 lakhs
Commissioners	Without limit

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C. Cases related to issues mentioned under first proviso to Section 35B(1) of Central Excise Act, 1944 would be adjudicated by the Additional/ Joint Commissioners without any monetary limit.

4. It is clarified that in view of the above modifications, all cases including cases relating to determination of classification and valuation and cases pertaining to CENVAT credit whether or not involving fraud, collusion, wilful mis-statement, suppression of fact or contravention of Central Excise Act/ Rules with intent to evade duty and/ or where extended period has been invoked will be treated uniformly and the prescribed monetary limit is applicable to all cases for the purpose of adjudication.

5. All previous Board's Circulars relating to adjudication of show cause notices are hereby rescinded/ modified to above extent.

6. In case different show cause notices have been issued on the same issue answerable to different adjudicating authorities, attention is invited to CBEC's Circular No.362/78/97-CX dated 9.12.97 whereby it has been clarified that all the show cause notices involving the same issue will be adjudicated by the adjudicating authority competent to decide the cases involving the highest amount of duty.

7. The value of goods/conveyance liable to confiscation will not alter the above powers of adjudication, which shall solely depend upon the amount of duty/ CENVAT credit involved in the offending goods.

8. Regarding issue of show cause notices, it is clarified that in respect of all cases, whether or not fraud, collusion, willful mis-statement, suppression of fact or contravention of Central Excise Act/ Rules with intent to evade duty and/ or where extended period has been invoked i.e. cases falling under any category (A), (B) or (C) of para 3 above, the show cause notice shall be approved in writing and signed by the officer competent to adjudicate the said show cause notice. This instruction will come into effect prospectively i.e. from the date of issue of this Circular.

9. All previous Board's Circulars relating to issue of show cause notices are hereby rescinded/ modified to the above extent.

10. It is clarified that notwithstanding this revision, in all cases where the personal hearing has been completed, orders will be passed by the Adjudicating Authority before whom the hearing has been held. Such orders should normally be issued within a month of the date of completion of the personal hearing.

11. In all cases where personal hearing is yet to be commenced, the adjudications should be done by the appropriate level of officers as per the revised instructions. An

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immediate exercise should be undertaken to take stock of the present pendencies and the transfer of relevant files and records to respective adjudicating authorities and the exercise of transfer of case records should be completed by 20th October 2003, under proper receipt. The recast figures should be reflected in the Monthly Technical Report of October 2003, which is to be submitted in November, 2003.

12. The Chief Commissioners are requested to report the number of cases, which will go out of the jurisdiction of officers of different levels as a result of these modifications.
13. The Trade and field formations may be suitably informed.
14. Receipt of this Circular may please be acknowledged.
15. Hindi version will follow.

6.2 Circular No.865/3/2008-CX, dated 19.02.2008

Subject: Power of adjudication of Central Excise Officers- instructions reg.

The undersigned is directed to refer to Circular No. 752/68/2003-CX dated 01.10.03 (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, it has been brought to the notice of the Board that in many Commissionerates, there is no officer of the rank of the Additional Commissioner posted. This is leading to delay in adjudication of cases falling under the monetary limit prescribed for Additional Commissioners. The matter has been examined by the Board. It has been decided to enhance the monetary limit of adjudication of cases by Joint Commissioners equal to that of Additional Commissioners. Accordingly, parts A & B of para 2.1 of the said circular stand amended as follows:-

Central Excise Officers	Power of adjudication (Amount of duty involved)
Joint Commissioners	Above Rs.5 lakh and uptoRs.50 lakh.

3. The jurisdictional Commissioners of Central Excise may redistribute the pending cases among Joint Commissioners/Additional Commissioners posted in the Commissionerate based on appropriate factors. It is further clarified that notwithstanding this revision, in all cases, where the personal hearing has already been

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completed, orders will be passed by the officer before whom the hearing has been held. Such orders should normally be issued within a month of the date of completion of the personal hearing. It may also be noted that the age-wise pendency of cases as shown in MTR would be reflected based on the date of issuance of Show Cause Notice, and not on the basis of transfer of cases to the new Adjudicating Authority. The jurisdictional Commissioners should ensure that the work regarding re-allocation of pending cases, issuance of corrigendum to the Show Cause Notices, transfer of relevant files and records, etc., should be completed within 15 days. A compliance report in this regard should be sent to the zonal Chief Commissioner, who in turn, should submit a report to the Board by 15.03.2008, certifying that all the work regarding re-allocation of cases has been completed.

4. Field formations may be informed suitably.
5. Receipt of the Circular may please be acknowledged.
6. Hindi version will follow.

6.3 Circular No. 922/12/2010-CX, dated 18.05.2010

Subject: Power of adjudication of Central Excise Officers- instructions - reg.

Please refer to Circular No. 752/68/2003-CX, dated 01.10.03 amended by Circular No. 865/3/2008-CX, dated 19th February 2008 on the above subject. At present adjudication powers in Central Excise cases have been delegated upto the level of Assistant Commissioners only, and Superintendents are not vested with any authority to adjudicate cases. The Board has decided to confer the power of adjudication on Superintendents for cases involving duty upto Rs. 1 Lakh in a show cause notice, except in respect of issues involving rate of duty and valuation or where extended period of limitation has been involved. Accordingly, under the provisions of Section 11A and 33 of the Central Excise Act, 1944, the following further amendments are made to the Circular 752/68/2003-CX dated 1st October 2003, as amended.

I. In Part B of para 2.1 of the Circular, the following row shall be inserted:

Central Excise Officers	Power of adjudication (Amount of duty involved)
Superintendents	Upto Rs. 1 Lakh(<i>excluding cases involving determination of rate of duty or valuation and cases involving extended period of limitation</i>)

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II. Consequently, the monetary limits of adjudication for the Assistant Commissioner/Deputy Commissioner would stand revised/amended in the said tables as follows:

Central Excise Officers	Power of adjudication (Amount of duty involved)
Deputy/Assistant Commissioners	Upto Rs. 5 Lakh (<i>except the cases where Superintendents are empowered to adjudicate</i>).

III. After Para 4 of the said Circular, a new Para 4A shall be inserted as given below:

“4A Regarding the power of adjudication of cases given to Superintendents, the following aspects are clarified:

- I. They would be eligible to decide cases involving duty and/or CENVAT credit upto Rs.1 Lakh in individual SCNs.
- II. They would not be eligible to decide cases which involve excisability of a product, classification, eligibility of exemption, valuation and cases involving suppression of facts, fraud etc..
- III. They would be eligible to decide cases involving wrong availment of CENVAT credit upto a monetary limit of upto Rs.1 Lakh.
- IV. They would be eligible to decide Show Cause Notice proposing only imposition of penalty under Rule 26 and 27 of the Central Excise Rules, 2002 or Rule 15 and 15A of the CENVAT Credit Rules, 2004.”

2. The jurisdictional Commissioners of Central Excise may redistribute the pending cases in the Commissionerate based on the above factors. It is further clarified that notwithstanding this revision, in all cases, where the personal hearing has already been completed, orders will be passed by the officer before whom the hearing has been held. Such orders should normally be issued within a month of the date of completion of the personal hearing.

3. It may also be noted that the age-wise pendency of cases as shown in MTR would be reflected based on the date of issuance of Show Cause Notice, and not on the basis of transfer of cases to the new Adjudicating Authority. The jurisdictional Commissioners should ensure that the work regarding re-allocation of pending cases, issuance of corrigendum to the Show Cause Notices, transfer of relevant files and records, etc., should be completed within a month. A compliance report in this regard should be sent by the Commissioner to the zonal Chief Commissioner, who in turn, should submit a report to the Board by 1.6.2010, certifying that all the work regarding re-allocation of cases has been completed.

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4. Field formations **and trade** may be informed suitably.
5. Receipt of the Circular may please be acknowledged.
6. Hindi version will follow.

6.4 Circular No. 957/18/2011-CX-3, dated 25.10.2011

Subject: Power of adjudication of Central Excise Officers- instructions reg.

The undersigned is directed to refer to Circular No. 752/68/2003-CX dated 01.10.03 (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 lakh and upto Rs. 50 lakhs

4. Field formations may be informed suitably.
5. Receipt of the Circular may please be acknowledged.
6. Hindi version will follow.

Under Customs Act, 1962

6.5 Circular No. 23/2009-Customs, dated 01.09.2009

Subject : Powers of adjudication of the officers of Customs.

I am directed to invite your attention to the Board's Circular No.87/2002-Customs dated 17.12.2002 regarding the powers of adjudication of officers of Customs. Board has reviewed the monetary limits prescribed for adjudication of cases by Additional / Joint Commissioners of Customs and it has been decided to enhance the powers of adjudication of these officers.

2. Accordingly, it has been decided that, under Section 28 of the Customs Act, 1962, the powers of adjudication of various categories of officers shall be as follows.

Level of Adjudication Officer	Nature of cases	Monetary level (Rs. in lakh)
Customs:		
Commissioner	All cases.	Without any limit.
ADC/JC	SCN in cases involving collusion, willful mis-statement or suppression of facts etc.	Duty involved upto Rs. 50 lakhs.
ADC/JC	Other cases	Value of goods upto Rs.50 lakhs.
AC / DC	SCN with / without invoking extended period.	Value of goods upto Rs.2 lakh.

3. In the case of Baggage, the Additional Commissioner or Joint Commissioner shall continue to adjudicate the cases without limit, since such cases are covered by the offences under Chapter XIV and it is necessary to expeditiously dispose of the cases in respect of passengers at the airport. In other cases, such as short landing, drawback etc., the adjudication powers shall be continue to the same as provided under the Customs Act, 1962 or the Rules/Regulations made thereunder.

4. As per definition under section 2 (8) of the Customs Act, 1962, Commissioner of Customs includes an Additional Commissioner of Customs except for the purpose of appeal and revision. Therefore, respective Commissioners may review the status of cases pending for adjudication, which fall within the powers of Commissioners only, and depending on the workload may consider allocating some of these cases to Additional

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Commissioners working under their charge to ensure speedier disposal. An appeal against the Order-In-Original passed by an Additional Commissioner shall lie before Commissioner of Customs (Appeal) and not before the CESTAT.

5. In so far as the issuance of Show Cause Notice for demand of duty under Section 28 is concerned, the same can be issued by the respective adjudicating officers depending upon the powers of adjudication.
6. It is clarified that notwithstanding this revision, in all cases where the personal hearing has been completed, orders will be passed by the Adjudicating Authority before whom the hearing has been held. Such orders should normally be issued within a month of the date of completion of the personal hearing.
7. In all cases where personal hearing is yet to be commenced, the adjudications should be done by the appropriate level of officers as per the revised instructions. An immediate exercise should be undertaken to take stock of the present pendency and the transfer of relevant files and records to respective adjudicating authorities and the exercise of transfer of case records should be completed by 30th September 2009, under proper receipt. The recast figures should be reflected in the Monthly Technical Report of September, 2009, which is to be submitted in October, 2009.
8. The Chief Commissioners are requested to report to the Board about the number of cases and the amount involved, which will go out of the jurisdiction of officers of different levels as a result of these modifications, pertaining to their respective jurisdiction.
9. All previous Board's Circulars and instructions such as instruction F.No. 437/8/91-Cus.IV dated 13.5.1992, Circular No.47/97-Cus dated 6/10/97 and Circular No.87/2002- Cus dated 17/12/2002 relating to adjudication of Show Cause Notices are hereby rescinded/ modified to the above extent.
10. These instructions may be brought to the notice of all concerned by way of issuance of suitable Public Notice/Standing Order.
11. Difficulties, if any, in implementation of the Circular may be brought immediately to the notice of the Board.

6.6 Circular No. 24/2011-Customs, dated 31.05.2011

Subject: Revision in the powers of adjudication of the officers of Customs.

Attention is invited to Board Circular No.23/2009-Customs dated 1.9.2009 which provides for monetary limits of adjudication of cases by officers of various grades where SCNs are issued under section 28 of the Customs Act, 1962.

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2. References have been received from the field formations for specifying the 'proper officer' for issuance of show cause Notice and adjudication of cases of export under the drawback and Export Promotion Schemes.

3. Further, as per Board's Circular No.23/2009-Customs dated 1.09.2009, whereas the monetary limits of adjudication are prescribed in terms of duty involved, in respect of notices involving extended period of limitation, the monetary limit is specified based on the value of goods involved. This when worked out in accordance with the duty rates prescribed gives rise to an anomalous situation.

4. The matter has been examined in the Board. In order to streamline guidelines on monetary limit for adjudication of cases by different grades of Customs Officers, it has been decided that henceforth, cases where SCNs are issued under section 28 of the Customs Act, 1962, these will be adjudicated as per following norms:

Level of Adjudication officer	Nature of cases	Amount of duty involved
Customs Commissioner	All cases	Without limit
ADC/JC	All Cases	Upto Rs.50 lakhs
AC/DC	All cases	Upto Rs. 5 lakhs

5. Further, it has been decided that the proper officer for the issuance of Show Cause Notice and adjudication of cases under the provisions of Rule 16 of the Customs, Central Excise and Service Tax Drawback Rules, 1995 shall, henceforth, be as under:-

- (i) In case of simple demand of erroneously paid drawback, the present practice of issuing Show Cause Notice and adjudication of case without any limit by Assistant / Deputy Commissioner of Customs shall continue.
- (ii) In cases involving collusion, wilful misstatement or suppression of facts etc., the adjudication powers will be as under:-

Level of Adjudication Officer	Amount of Drawback
Additional / Joint Commissioner of Customs	Without any limit
Deputy / Assistant Commissioner of Customs	Upto Rs.5 lakhs

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6. In case of Export Promotion Schemes i.e. DEPB / Advance Authorization / DFIA / Reward Schemes etc. the adjudication powers shall be as under:-

Level of Adjudication officer	Duty Incentive amount
Commissioner of Customs.	Without any limit.
Additional / Joint Commissioner of Customs.	Upto Rs.50 lakhs.
Deputy / Assistant Commissioner of Customs.	Upto Rs.5 lakhs.

7. It is clarified that notwithstanding this revision, in all cases where personal hearing has been completed, orders will be passed by adjudicating authority before whom the personal hearing has been held. Such orders will normally be issued within a month of date of completion of the personal hearing. In all cases where personal hearing is yet to be commenced, the adjudications should be done by the appropriate level of officers as per the revised instructions. An immediate exercise should be undertaken to take stock of the present pendency and transfer of relevant files and records to respective adjudicating authorities and the exercise of transfer of case records should be completed by 15.06.2011 under proper receipt.

8. Board Circular No.23/2009 –Customs dated 1.9.2009 stands amended to the above extent.

9. Difficulty faced, if any, may be brought to the notice of the Board immediately.

Under Service Tax Law i.e. Finance Act, 1994

6.7 Circular No. 80/1/2005-ST, dated 10.08.2005

Subject: Power of Adjudication of Central Excise Officer in cases related to service tax

Attention is invited to Board's Circular No. 75/5/2004-ST dated 03.03.2004 which specifies that only Assistant Commissioner or Deputy Commissioner of Central Excise is empowered to issue a demand notice and adjudicate such notice under section 73 of the Finance Act, 1994 (hereinafter referred to as the said Act).

2.1 With the objective of enabling expeditious adjudication of service tax cases, section 73 of the said Act was amended vide Finance Act, 2005, whereby the words "Assistant/Deputy Commissioner of Central Excise" were substituted by the words "Central Excise Officer". Section 83A was also inserted in the said Act for the purpose of

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conferring powers on the Central Excise Officer for adjudging a penalty under the provisions of the said Act or the rules made thereunder. The above provisions came into force with the enactment of Finance Bill, 2005 on 13th May, 2005. Board has specified monetary limits for adjudication of cases under section 83A of the said Act vide notification No. 30/2005- Service Tax dated 10th August, 2005. The monetary limits are as follows:-

Table-I

S.No	Central Excise Officer	Amount of service tax or CENVAT credit specified in a notice for the purpose of adjudication under section 83A
(1)	(2)	(3)
(1).	Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise	Not exceeding Rs. 5 lakhs
(2).	Joint Commissioner of Central Excise	Above Rs. 5 lakhs but not exceeding Rs. 20 lakhs
(3).	Additional Commissioner of Central Excise	Above Rs. 20 lakhs but not exceeding Rs. 50 lakhs
(4).	Commissioner of Central Excise	Without limit.

2.2 It has also been decided by the Board to have uniform monetary limits for the purposes of adjudication under section 73 and section 83A of the said Act. The monetary limits for the purpose of adjudication under section 73 are as specified in the Table below:-

Table- II

S.No	Central Excise Officer	Amount of service tax or CENVAT credit specified in a notice for the purpose of adjudication
(1)	(2)	(3)
(1).	Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise	Not exceeding Rs. 5 lakh
(2).	Joint Commissioner of Central Excise	Above Rs. 5 lakhs but not exceeding Rs. 20 lakhs

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(3).	Additional Commissioner of Central Excise	Above Rs. 20 lakhs but not exceeding Rs. 50 lakhs
(4).	Commissioner of Central Excise	Without limit

2.3 In addition to the above, the Board has decided that-

- (i) the monetary limits specified in the above Tables for adjudication of service tax cases shall be irrespective of whether or not such cases involve fraud, collusion, willful mis-statement, suppression of facts or contravention of any of the provisions of the said Act or the rules made thereunder with an intent to evade payment of service tax and whether or not extended period has been invoked.
- (ii) those cases where there is no alleged failure to pay or evasion/avoidance of service tax or utilization of CENVAT credit shall be adjudicated by the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise.
- (iii) Henceforth, a notice to show cause under the provisions of the said Act or the rules made thereunder shall be approved in writing and signed by the Central Excise Officer who is competent to adjudicate the said notice.
- (iv) Where simultaneously different cases involving the same issue are due to be adjudicated in a Commissionerate, all such cases may be adjudicated by the Central Excise Officer competent to decide the case where the service tax or CENVAT credit involved is of the highest amount.
- (v) For cases where the appellate authority remands the case for de-novo adjudication specifically mentioning the authority that has to adjudicate the case, then such authority specified in the said appellate order should adjudicate such cases. Where the appellate authority does not specifically mention the authority who has to adjudicate the case, then it should be decided by the authority who passed the said remanded order. The above specified monetary limits will not be applicable in such cases.
- (vi) All pending notices to show cause shall be disposed of in terms of this Circular. However, in those cases where the personal hearing has been completed, orders will be passed by the adjudicating authority before whom the hearing has been held. Such orders should normally be issued within a month of the date of completion of the personal hearing.

3. With the issuance of this circular, Circular No. 75/5/2004-ST dated 03.03.2004 is hereby rescinded.

4. Field formations may be suitably informed
5. A suitable trade notice may be issued.
6. Hindi version will follow.

6.8 Circular No. 97/8/2007-ST, dated 23.08.2007

12. Adjudication of cases

12.1 Section 73 of the Act deals with adjudication of cases of short-levy or non-levy of service tax or service tax short paid or not paid or erroneously refunded. For quick settlement of disputes, this section prescribes that (i) in other cases involving fraud, collusions, wilful misstatement and suppression of facts etc., the dispute could be settled by making payment of the service tax amount specified in the notice along with interest and penalty equal to 25% of service tax amount, within thirty days of issue of show cause notice; (ii) and in any other case the person chargeable to service tax, or to whom service tax has been erroneously refunded, may make payment *suomoto* along with interest, as applicable, and, consequently no Show Cause Notice will be served in respect of the amount so paid.

12.2 Section 83A confers powers on the Central Excise Officer for adjudging a penalty under the provisions of the said Act or the rules made there under. Board has specified monetary limits for adjudication of cases under section 83A of the said Act vide notification No. 30/2005- Service Tax dated 10th August, 2005. The monetary limits are as follows:

S.No	Central Excise Officer	Amount of service tax or CENVAT credit specified in a notice for the purpose of adjudication under section 83A
(1)	(2)	(3)
(1).	Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise	Not exceeding Rs. 5 lakh
(2).	Joint Commissioner of Central Excise	Above Rs. 5 lakh but not exceeding Rs. 20 lakh
(3).	Additional Commissioner of Central Excise	Above Rs. 20 lakh but not exceeding Rs. 50 lakh
(4).	Commissioner of Central Excise	Without limit.

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The monetary limits specified in the above tables for adjudication of service tax cases are irrespective of whether or not such cases involve fraud, collusion, wilful mis-statement, suppression of facts or contravention of any of the provisions of the Act or the rules made thereunder with an intent to evade payment of service tax and whether or not extended period has been invoked. Cases not involving non-payment of service tax or mis-utilization of CENVAT credit are to be adjudicated by the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise.

12.3 Where different cases involving the same issue are due to be adjudicated in a Commissionerate, all such cases may be adjudicated by the Central Excise Officer competent to decide the case where the service tax or CENVAT credit involved is of the highest amount.

12.4 For cases where the appellate authority remands the case for de-novo adjudication, specifically mentioning the authority that has to adjudicate the case, then such authority specified in the said appellate order should adjudicate such cases. Where the appellate authority does not specifically mention any adjudicating authority, it should be decided by the authority competent in terms of the monetary limits mentioned in para 12.1.

12.5 Central Board of Excise & Customs (CBEC) has directed that in respect of demands for an amount upto one thousand rupees towards short payment/non-payment of service tax, if the service provider, on the default being pointed out, pays the service tax along with interest within a period of one month of the default in payment, the penalty should be waived, taking recourse to the provisions under section 80 of the Act. In other cases, i.e. where amount of service tax involved is over Rs one thousand, penal action prescribed under sections 76, 77 and 79 would be attracted.

Note: Only relevant paragraphs of the Circular have been mentioned above. For full text of the Circular, please refer CBEC website.

6.9 Circular No. 99/2/2008-ST, dated 11.03.2008

Sub: Amendment to Circular No. 97/8/2007-ST dated the 23rd August, 2007 – Power of adjudication of Central Excise Officers- instructions reg.

The undersigned is directed to refer to para 12.2 of the Circular No. 97/8/2007-ST dated the 23rd August, 2007, which prescribes monetary limits of Central Excise Officers at various levels for adjudicating of cases under section 83A of the Finance Act, 1994, for adjudging a penalty under the provisions of the said Act or the rules made there under.

2. In this regard, it has been brought to the notice of the Board that in many Commissionerates, there is no officer of the rank of the Additional Commissioner posted. This is leading to delay in adjudication of cases falling under the monetary limit prescribed for Additional Commissioners. The matter has been examined by the Board. It has been decided to enhance the monetary limit of adjudication of cases by Joint Commissioners equal to that of Additional Commissioners. Accordingly, S.No.(2) of Table below para 12.2 of the said circular stand amended as follows:

(1)	(2)	(3)
(2).	Joint Commissioner of Central Excise	Above Rs. 5 lakh but not exceeding Rs. 50 lakh

3. Jurisdictional Commissioners of Central Excise may redistribute the pending cases among Joint Commissioners/ Additional Commissioners posted in the Commissionerate based on appropriate factors. It is further clarified that notwithstanding this revision, in all cases, where the personal hearing has already been completed, orders will be passed by the officer before whom the hearing has been held. Such orders should normally be issued within a month of the date of completion of the personal hearing. It may also be noted that the age-wise pendency of cases as shown in MTR would be reflected based on the date of issuance of Show Cause Notice, and not on the basis of transfer of cases to the new Adjudicating Authority. The jurisdictional Commissioners should ensure that the work regarding re-allocation of pending cases, issuance of corrigendum to the Show Cause Notices, transfer of relevant files and records, etc., should be completed within 15 days. A compliance report in this regard should be sent to the zonal Chief Commissioner, who in turn, should submit a report to the Board by 15.04.2008, certifying that all the work regarding re-allocation of cases has been completed.

2. Trade and field formations may be informed accordingly.
3. Hindi version will follow.

6.10 Circular No. 130/12/2010 – ST, dated 20.09.2010

Subject: Powers of adjudication of Central Excise Officers in Service Tax cases – instructions – regarding

Attention is invited to Board’s Circular No. 80/1/2005 – ST dated 10.05.2005 and No. 97/8/2007 dated 23.08.2007 (para12.2) which specifies uniform monetary limits for adjudication of cases under section 73 and section 83 A of the Finance Act, 1994. At present adjudication powers in Service Tax cases have been delegated upto the level of Assistant Commissioners and Superintendents were not vested with any authority to adjudicate cases. The Board has decided to confer the power of adjudication on Superintendents for cases involving service tax upto Rs. 1 lakh in a show cause notice, except in respect of issues relating to taxability of services, valuation of services and cases involving extended period. Accordingly the monetary limits for adjudication of cases has been revised vide Notification No. 48/2010 – Service Tax dated 8th September 2010.

2. The revised monetary limits are as follows:-

Table I

Sr. No.	Central Excise Officer	Amount of service tax or CENVAT credit specified in a notice for the purpose of adjudication under Section 83A
(1)	(2)	(3)
(1)	Superintendent of Central Excise	Not exceeding Rs. one lakh (excluding the cases relating to taxability of services or valuation of services and cases involving extended period of limitation.)
(2)	Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise	Not exceeding Rs. five lakhs (except cases where Superintendents are empowered to adjudicate.)
(3)	Joint Commissioner of Central Excise	Above Rs. five lakhs but not exceeding Rs. fifty lakhs
(4)	Additional Commissioner of Central Excise	Above Rs. twenty lakhs but not exceeding Rs. fifty lakhs
(5)	Commissioner of Central Excise	Without limit.

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The revised monetary limits for the purpose of adjudication under section 73 are as specified as below,-

Table – II

Sr. No.	Central Excise Officer	Amount of Service Tax or CENVAT credit specified in a notice for the purpose of adjudication.
(1)	(2)	(3)
(1)	Superintendent of Central Excise	Not exceeding Rs. one lakh (excluding the cases relating to taxability of services or valuation of services and cases involving extended period of limitation.)
(2)	Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise	Not exceeding Rs. five lakhs (except cases where Superintendents are empowered to adjudicate.)
(3)	Joint Commissioner of Central Excise	Above Rs. five lakhs but not exceeding Rs. fifty lakhs
(4)	Additional Commissioner of Central Excise	Above Rs. twenty lakhs but not exceeding Rs. fifty lakhs
(5)	Commissioner of Central Excise	Without limit.

3. In respect of the above powers of adjudication conferred on the Superintendents, it is clarified as under,-

- (i) The Superintendents would be competent to decide cases that involve Service Tax and / or CENVAT credit upto Rs. one lakh in individual show cause notices.
- (ii) They would not be competent to decide cases that involve taxability of services, valuation of services, eligibility of exemption and cases involving suppression of facts, fraud, collusion, willful mis-statement etc.
- (iii) They would be competent to decide cases involving wrong availment of CENVAT credit upto a monetary limit of Rs. one lakh.
- (iv) The jurisdictional Commissioners of Central Excise may redistribute the pending cases in the Commissionerate based on above factors. It is further clarified that notwithstanding this revision, in all cases, where the personal hearing has already been completed, orders will be passed by the officer before whom the hearing has been held. Such orders should normally be issued within a month of the date of completion of the personal hearing.

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- (v) It may also be noted that the age-wise pendency of cases as shown in the Monthly Technical Report should be reported based on the date of issuance of show cause notice and not on the basis of transfer of cases to the new Adjudicating Authority. The jurisdictional Commissioners should ensure that the work of re-allocation of the pending cases, issuance of corrigendum to the Show Cause Notices, transfer of relevant files and records etc, should be completed in a time-bound manner at the most within a month. A compliance report in this regard should be sent to the Chief Commissioner by the Commissioner, who in turn, should submit the details to the DGST by 30th September 2010. DGST will consolidate and submit a report to the Board by 15.10.2010 to the effect that all the work regarding re-allocation of cases has been completed.
4. The contents of this circular may be suitably brought to the notice of the field formations and the Trade.
5. Hindi version will follow.

Under Section 83A of the Finance Act, 1994

6.11 Notification No. 30/2005- Service Tax dated 10.08.2005 as amended *vide* notification No. 16/2008-ST, dated 11.03.2008, and no. 48/2010-ST, dated 08.09.2010

In exercise of the powers conferred by section 83A of the Finance Act, 1994 (32 of 1994), the Central Board of Excise and Customs hereby confers on the Central Excise Officer specified in column (2) of the Table below, such powers as specified in the corresponding entry in column (3) of the said Table, for the purposes of adjudging a penalty under Chapter V of the said Finance Act or the rules made thereunder.

¹[Table

Sr. No.	Central Excise Officer	Amount of service tax or CENVAT credit specified in a notice for the purpose of adjudication under Section 83A
(1)	(2)	(3)
(1)	Superintendent of Central Excise	Not exceeding Rs. one lakh (excluding the cases relating to taxability of services or valuation of services and cases involving extended period of limitation.)

¹Table substituted *vide* notification No. 48/2010-ST, dated 08.09.2010

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(2)	Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise	Not exceeding Rs. five lakhs (except cases where Superintendents are empowered to adjudicate.)
(3)	Joint Commissioner of Central Excise	Above Rs. five lakhs but not exceeding Rs. fifty lakhs
(4)	Additional Commissioner of Central Excise	Above Rs. twenty lakhs but not exceeding Rs. fifty lakhs
(5)	Commissioner of Central Excise	Without limit.

Provided that nothing contained in this notification shall be applicable where a decision or order passed under Chapter V of the said Finance Act or the rules made thereunder has been referred back to any authority which passed such decision or order, with such directions, for a fresh adjudication or decision, as the case may be.

2. This notification shall come into force on the date of its publication in the Official Gazette.

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