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[Book NO.3]

[Training Material for Departmental Use]

E-BOOK



FORMS

(ANNEXURE I – XXIV)

FOR

SEARCH, SEIZURE & ARREST

[CENTRAL EXCISE, CUSTOMS & SERVICE TAX]

Note:

1. In this E-book, attempts have been made to provide the *[Forms \(Annexure I-XXIV\) in respect of search, seizure and arrest under Central Excise, Customs and Service Tax laws](#)* at one place. It is expected that it will help departmental officers in their day to day work.
2. Though all efforts have been made to make this document error free, but it is possible that some errors might have crept into the document. If you notice any errors, the same may be brought to the notice to the NACEN, RTI, Kanpur on the Email addresses: rtinacenkanpur@yahoo.co.in or goyalcp@hotmail.com (Email address of ADG, RTI, NACEN, Kanpur). This may not be a perfect E-book. If you have any suggestion to improve this book, you are requested to forward the same to us.
3. If any officer is interested in preparing E-book on any topic relating to Customs, Central Excise or Service Tax, he may forward the E-book prepared by him to the Email addresses mentioned above. After necessary vetting, we will include the same in our E-book library for benefit of all Departmental officers.
4. This e-book has been prepared with active assistance and contribution of **Shri S. A. Khan, Assistant Director, NACEN, RTI, Kanpur**. We, at NACEN, appreciate his participation and willingness to prepare e-books and to help fellow departmental officers in capacity building and upgrading their knowledge.
5. If you feel that this e-book has really helped you in improving your knowledge or understanding of the subject matter, we request you to take few minutes out of your precious time and provide us your valuable feedback. Your feedback is important and will help us in improving our e-books.

Sd/-

(C. P. Goyal)
Additional Director General
[NACEN, RTI, Kanpur](#)

Important FORMS

Note: Different colours have been used to indicate **Customs/Central Excise/Service Tax** Forms in the Table below. The colours used for text are as under:-

Customs	Central Excise	Service Tax	Common in all
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Table

Sl. NO.	Category	Description of the Form	Name of the FORM	Annexure
1.	<i>Receipt of Information</i>	Record of Information	DRI-1	I
			AE-1	II
			AE-1	III
		Undertaking by the Informer	Undertaking	IV
2.	<i>Search Authorisation</i>	Search Warrant	SW	V
			SW	VI
			SW	VII
3.	<i>Seizure / Detention</i>	Panchanama / Mahazar	Panchanama	VIII
4.	<i>Supardanama</i>	Form of Supardnama		IX
5.	<i>Seizure Report</i>	Seizure/Detection Intimation Report	DRI-2	X
			AE-2	XI
			AE-2	XII
6.	<i>Summons</i>	Authority to call for enquiry	Summons	XIII
			Summons	XIV
			Summons	XV
7.	<i>Arrest</i>	Memorandum for Arrest	Arrest Memo	XVI
			Arrest Memo	XVII
			Arrest Memo	XVIII
8.	<i>Bail Bond</i>	Bail Bond and Security Bond	Bail /Security Bond	XIX
9.	<i>Handover</i>	Challan for handing over persons arrested	Handing over Challan	XX
10.	<i>Prosecution</i>	Approval Of Prosecution	Format	XXI
			Format	XXII
			Format	XXIII
11.	<i>DRI</i>	Completion of Investigation Report	DRI-3	XXIV

INDEX

Annexure I	1
DRI-1 (INFORMATION REPORT) – (Customs)	1
Annexure –II	2
AE-1 (INFORMATION REPORT) – (Central Excise).....	2
Annexure –III	4
AE-1 INFORMATION REPORT – (Service Tax)	4
Annexure –IV	6
UNDERTAKING BY THE INFORMER.....	6
Annexure –V	7
WARRANT OF AUTHORISATION FOR SEARCH – (Customs).....	7
Annexure –VI.....	8
WARRANT OF AUTHORISATION FOR SEARCH – (Central Excise).....	8
Annexure –VII	9
WARRANT OF AUTHORISATION FOR SEARCH – (Service Tax)	9
Annexure-VIII	10
GENERAL FORMAT OF PANCHNAMA DRAWN FOR SEARCH	10
Annexure – IX	12
FORM OF SUPARDNAMA	12
Annexure -X.....	14
DRI-2 SEIZURE/DETECTION INTIMATION REPORT – (Customs)	14
Annexure-XI.....	19
AE-2 (OFFENCE REPORT/SEIZURE REPORT) – (Central Excise)	19
Annexure-XII.....	20
A.E. II (OFFENCE REPORT/SEIZURE REPORT) – (Service Tax)	20
Annexure – XIII	21
SUMMONS – (Customs).....	21
Annexure – XIV	22
SUMMONS – (Central Excise)	22
Annexure – XV	23
SUMMONS – (Service Tax).....	23
Annexure –XVI.....	24
ARREST MEMO – (Customs)	24

FORMS for Search, Seizure & Arrest

Annexure –XVII	25
ARREST MEMO – (Central Excise)	25
Annexure –XVIII	26
ARREST MEMO – (Service Tax)	26
Annexure – XIX	27
BAIL BOND AND SECURITY BOND	27
Annexure – XX	28
CHALLAN FOR HANDING OVER PERSONS ARRESTED	28
Annexure XXI	29
FORMAT FOR APPROVAL OF PROSECUTION – (Customs).....	29
Annexure XXII	30
FORMAT FOR APPROVAL OF PROSECUTION – (Central Excise).....	30
Annexure XXIII	31
FORMAT FOR APPROVAL OF PROSECUTION – (Service Tax)	31
Annexure XXIV	32
DRI-3 COMPLETION OF INVESTIGATION REPORT – (Customs).....	32

Annexure I

DRI-1 (INFORMATION REPORT) – (Customs)

- 1 Commodity

- 2 Value (where possible)

- 3 Name(s) of suspects with parentage and address

- 4 Name(s) of main gang/main Person(s) involved

- 5 Links of the suspects with gang/main person(s) involved

- 6 Place(s) where goods are suspected to be secreted

- 7 Proposed Action

INFORMATION RECORDED

(NAME, DESIGNATION & SIGNATURE OF THE OFFICER)

Annexure -II

AE-1 (INFORMATION REPORT) – (Central Excise)

AE-I Number.....

Date:.....

1. Source & Date of Information :

2. Subject Report: :

(a) Name of the assessee :

(b) Name of the jurisdictional Division & Commissionerate :

(c) Modus Operandi :

(d) Estimated amount of duty evasion :

(e) Value of the offending goods :

3. Information :

4. Proposed action with details of premises :

to be covered

5. For working out, the information is :

forwarded to

FORMS for Search, Seizure & Arrest

6. Grading (must be completed by reporting :
Officer)

Source	Information	Reporting officer
Completely reliable	1. Confirmed	
Usually reliable	2. Probably true	
Fairly reliable	3. Possibly true	
Not usually reliable	4. Doubtfully true	
Unreliable	5. Improbable report	
Reliably unknown	6. Truth can't be judged	

Time : Signature of Reporting Officer with date

Place :

Annexure -III

AE-1 INFORMATION REPORT – (Service Tax)

AE-I Number.....

Date:.....

1. Source & Date of Information :

2. Subject Report: :

(a) Name of the assessee :

(b) Name of the jurisdictional Division & Commissionerate :

(c) Modus Operandi :

(d) Estimated amount of Service Tax evasion :

3. Information :

4. Proposed action with details of premises to be covered :

5. For working out, the information is forwarded to :

6. Grading (must be completed by reporting Officer) :

FORMS for Search, Seizure & Arrest

Source	Information	Reporting officer
Completely reliable	1. Confirmed	
Usually reliable	2. Probably true	
Fairly reliable	3. Possibly true	
Not usually reliable	4. Doubtfully true	
Unreliable	5. Improbable report	
Reliably unknown	6. Truth can't be judged	

Time : _____ Signature of Reporting Officer with date

Place : _____

UNDERTAKING BY THE INFORMER

I am aware that the extent of reward depends on the precision of the information furnished by me; that the provision of section 182 of the Indian Penal Code have been read by and/or explained to me; that I am aware that if the information furnished by me is found to be false, I would be liable to prosecution; that I accept that the Government is under no obligation to enter into any correspondence regarding details of seizure made etc., if any, and that the payment of reward is ex-gratia in the absolute discretion of the authority competent to grant reward. It is clear to me that the Government is under no obligation to grant/sanction the maximum admissible reward upto 20% of the net sale proceeds of the seized/confiscated goods, (if any) and/or the amount of additional duty/penalty/redemption fine recovered and that the amount of reward to be sanctioned to me will purely depend on the specificity and accuracy of the information and other dependant factors as per the reward instructions dated 20th June, 2001.

Left thumb impression or signature of the informer

Annexure – V

WARRANT OF AUTHORISATION FOR SEARCH – (Customs)

To

Shri.....

.....

.....

Whereas an information has been laid before me which is considered to be reliable and due enquiry having been made thereupon, I have reason to believe that goods liable to confiscation and documents relevant to the proceedings under the Customs Act, 1962 are secreted in the business / residential premises detailed herein below:-

.....

Now, therefore, in exercise of the powers conferred upon me under Section 105 of the Customs Act, 1962, I authorize and require you to search the above premises with such assistance as may be necessary for the said goods or documents and/or any other things relevant to the proceedings, under the said Act, and, if found, to seize and produce the same forthwith before me for further disposal under the Customs Act, 1962 and rules made thereunder.

Given under my hand & seal this.....day of.....(month) 20....(year).
Valid forday(s).

Signature, Name and designation of the
issuing authority

Seal of issuing Authority

- (i) Pancha no.1 :..... (name, address and signature)
- (ii) Pancha no.2: (name, address and signature)
- (iii) Person in-charge present in the premises... (name, address and signature)

Annexure –VI

WARRANT OF AUTHORISATION FOR SEARCH – (Central Excise)

To

Shri.....

.....

.....

Whereas an information has been laid before me which is considered to be reliable and due enquiry having been made thereupon, I have reason to believe that goods liable to confiscation and documents relevant to the proceedings under the Central Excises Act, 1944 are secreted in the business / residential premises detailed herein below:-

.....

Now, therefore, in exercise of the powers conferred upon me under Section-12F of the Central Excise Act, 1944, I authorize and require you to search the above premises with such assistance as may be necessary for the said goods or documents and/or any other things relevant to the proceedings, under the said Act, and, if found, to seize and produce the same forthwith before me for further disposal under the Central Excises Act, 1944 and rules made thereunder.

Given under my hand & seal this.....day of.....(month) 20....(year).
Valid forday(s).

Signature, Name and designation of the
issuing authority

Seal of issuing Authority

- (i) Pancha no.1 :..... (name, address and signature)
- (ii) Pancha no.2: (name, address and signature)
- (iii) Person in-charge present in the premises... (name, address and signature)

Annexure –VII

WARRANT OF AUTHORISATION FOR SEARCH – (Service Tax)

To

Shri.....

.....

.....

Whereas an information has been laid before me which is considered to be reliable and due enquiry having been made thereupon, I have reason to believe that goods liable to confiscation and documents relevant to the proceedings under the Finance Act, 1994 are secreted in the business / residential premises detailed herein below:-

.....

Now, therefore, in exercise of the powers conferred upon me under Section 82 of the Finance Act, 1994, I authorize and require you to search the above premises with such assistance as may be necessary for the said goods or documents and/or any other things relevant to the proceedings, under the said Act, and, if found, to seize and produce the same forthwith before me for further disposal under the Finance Act, 1994 and rules made thereunder.

Given under my hand & seal this.....day of.....(month) 20....(year).
Valid forday(s).

Signature, Name and designation of the
issuing authority

Seal of issuing Authority

- (i) Pancha no.1 :..... (name, address and signature)
- (ii) Pancha no.2: (name, address and signature)
- (iii) Person in-charge present in the premises... (name, address and signature)

GENERAL FORMAT OF PANCHNAMA DRAWN FOR SEARCH

Panch No.1 Complete details viz. Name, age, parentage

Panch No.2 Residential address & occupation

We the above named Panchas having been called upon by Shri (Name & Designation of the s/w holder) presented ourselves today.....atat (address of the premises to be searched) to witness the search operation intended to be conducted by a team of officers of Central Excise led by Shri.....

On reaching the said premises, the officers in presence of us, the Panchas, knocked at the door of the premises. The person who introduced himself as Shri..... (here, the person-in-charge of premises may be mentioned) came forward. The officers identified themselves by showing their identity cards and explained the purpose of the visit. The officers exhibited the warrant of authorisation for search issued by..... (details of the authority who had issued the search warrant) under section 105 of the Customs Act, 1962 made applicable to Central Excise cases under section 12 of the Central Excise Act, 1944. Shri..... (person incharge of the premises) and we, the Panchas have put our dated signatures on the search warrant in token of having seen the same. The officers of Central Excise offered themselves for personal search which was politely declined by Shri (person incharge)/which was accepted by Shri, who took a personal search of all the officers, in presence of us, the Panchas and satisfied himself that nothing objectionable was found on the person of any officer. The team of officers also included Smt. as a lady officer. The search was, thereafter, commenced.

DETAILS OF SEARCH

.....

.....

Details of search conducted should include goods and documents recovered and seized enclosed in Annexures. The legal grounds for seizure being liable for confiscation or relevant for proceedings etc. should be recorded. The place from where these recoveries were made should be recorded in the panchnama/mahazer. Procedure adopted for quantification of goods should also be recorded. Pages should be properly numbered and signed by the person incharge as well as the witnesses. Locker, almirahs etc. if any sealed should be recorded. Cash seized should be recorded. Any other important event should also be recorded.

The search operation started at hours and concluded at hours. The officers after conclusion of search offered themselves for personal search which was politely declined by Shri.....(person incharge)/which was accepted by Shri, who took a personal search of all the officers, in presence of us, the panchas and satisfied himself that nothing objectionable was found on the person of any officer. The officers have taken into possession nothing except for the goods/records/documents seized as detailed in Annexure to this Panchnama. The proceedings were conducted peacefully and no damage was done either to property or to persons. The aforesaid proceedings were conducted in our presence. The panchnama was read over and explained to us in Vernacular also. We are satisfied with the manner of search and the contents of Panchnama.

Signature of the officer
authorised to search

Signature of the party

Panch No.1

Panch No.2

Annexure – IX

FORM OF SUPARDNAMA

To

The President of India

I/We _____ S/O _____ of
M/s _____ R/O _____
P.O. _____ Distt _____ do hereby state that
I/We have on this _____ day _____ of 20____ received from
_____ of Central Excise _____
the following number of packages containing _____

(State the description of the goods)

valued at Rs _____ in consideration of the sum of Rs _____ paid
by the Central Excise Department.

I/We hereby undertake to keep the said packages with me/us for safe custody.
I/We further undertake to produce the said packages containing the said goods intact
and in the same condition as they are, whenever called upon to do so by the
competent authority of Central Excise Department and not to deliver the same to any
person or otherwise dispose of or deal or tamper with the same without an order
from the proper officer of Central Excise Department. I shall neither claim any
ownership of the goods nor charge any rent for keeping the goods in safe custody.

Witnesses (Name, address and signature)

Signature of Bailer

1.

2.

PARTICULARS OF THE SEIZED GOODS

1. Name of owner of the seized goods.....
2. Description & Qty. of goods (with identification marks, if any).....
3. Value
4. Amount of duty involved.....
5. Condition of goods.....

Signature of the bailer

Signature & Designation of the officer before

Whom the goods are given in the custody of

Shri.....

Annexure -X

DRI-2 SEIZURE/DETECTION INTIMATION REPORT - (Customs)

Sr. No. of DRI-2 (Beginning from 1st April F.Y.)		
Date of Issue :		
I.	CASE DETAILS	
1	Case File No.	
2	Source of the Case	
	a. Information/Intelligence :	
	DRI-1 Date :	
	b. Others (Follow-up, Alters) :	
3	Date of Detection :	
4	Name of the Formation :	
	a. *Commissionerate :	
	b. Division :	
5	Nature of Offence :	
	a. Commercial Fraud / Outright Smuggling / Drug Trafficking	
6	Offence Relating To :	
	a. Import / Export / Town Seizure	
II.	OFFENCE DETAILS	
1	Amount Involved :	
2	Value of Goods Involved/Seized :	
3	Description of Offence :	
4	Modus Operandi in Brief :	
III.	GOODS DETAILS	
A.	NON-SEIZURE	
B.	SEIZURE DETAILS	
	Value of Goods Seized :	
	Value of Conveyance Seized :	
	Total Value of Seizure :	
IV.	FIRM DETAILS	
	Name of the Firm* :	
1	Name of the Proprietor / Partners / Directors of the Firm :	

FORMS for Search, Seizure & Arrest

2	Address of the Firm in India :	
3	Telephone Numbers :	
4	Address of the firm Abroad :	
5	Telephone Numbers :	
6	Nature of the Firm :	
7	Accused Category :	
8	Business of the Firm :	
9	IEC of the Firm :	
	Place of Issue / Date :	
	IEC Address :	
	Did the IEC Address exist ?:	
	If existed, Did the IEC holder occupy it ?:	
	If he occupied, Did he own up imports ?:	
	If he owned up, was he actual importer ?:	
10	PAN Card Details	
	a. PAN Card No. :	
	b. PAN Card - Date of Issue :	
	c. PAN Card - Place of Issue :	
11	Address of the Factory :	
12	Address of the Godown :	
13	Bank Details	
	a. Bank Name :	
	b. Bank Account No. :	
14	Previous Offences (if Known):	
15	CHA Details :	
	a. License no :	
	b. Whether CHA License holder himself handled the imports or sub-agent	
	c. If it was handled by Sub-agent his details	
	d. Name of sub-agent	
	e. Name of his firm	
	f. Address of Firm	
	g. Address of person	
	h. Past Offences	
	i. Authority of other CHA's simultaneously	
	j. Type of card held by him-F/G/H[see R.19(6) of CHALRs, 2004	
	Name of the Firm* :	
1	Name of the Proprietor / Partners / Directors of the Firm :	

FORMS for Search, Seizure & Arrest

2	Address of the Firm in India :	
3	Telephone Numbers :	
4	Address of the firm Abroad :	
5	Telephone Numbers :	
6	Nature of the Firm :	
7	Accused Category :	
8	Business of the Firm :	
9	IEC of the Firm :	
	Place of Issue / Date :	
	IEC Address :	
	Did the IEC Address exist ?:	
	If existed, Did the IEC holder occupy it ?:	
	If he occupied, Did he own up imports ?:	
	If he owned up, was he actual importer ?:	
10	PAN Card Details	
	a. PAN Card No. :	
	b. PAN Card - Date of Issue :	
	c. PAN Card - Place of Issue :	
11	Address of the Factory :	
12	Address of the Godown :	
13	Bank Details	
	a. Bank Name :	
	b. Bank Account No. :	
14	Previous Offences (if Known):	
15	CHA Details :	
	a. License no :	
	b. Whether CHA License holder himself handled the imports or sub-agent	
	c. If it was handled by Sub-agent his details	
	d. Name of sub-agent	
	e. Name of his firm	
	f. Address of Firm	
	g. Address of person	
	h. Past Offences	
	i. Authority of other CHA's simultaneously	
	j. Type of card held by him-F/G/H[see R.19(6) of CHALRs, 2004	
V.	PERSONAL DETAILS	
	Name of the Person* :	

FORMS for Search, Seizure & Arrest

1	Alias, if any :	
2	Father's/Husband's Name :	
3	Accused Category :	
4	Nationality :	
5	Date of Birth :	
6	Business Interests :	
7	Residential Address :	
8	Residential Telephone Nos. :	
9	Mobile Nos. :	
10	Profession/Occupation :	
11	Address (Abroad) :	
12	Telephone Nos. (Abroad) :	
13	Details of Passport/Driving Licence/Election Card	
	a. Passport No. :	
	b. Date of Issue :	
	c. Place of Issue :	
	e. Driving Licence No. :	
	f. Date of Issue :	
	g. Place of Issue :	
	h. Valid Upto :	
	i. Election Card No. :	
	j. Date of Issue :	
	k. Place of Issue :	
14	PAN Card Details	
	a. PAN Card No. :	
	b. Date of Issue :	
	c. Place of Issue :	
15	IEC Code :	
	Place of Issue / Date :	
	IEC Address :	
	Did the IEC Address exist ?:	
	If existed, Did the IEC holder occupy it ?:	
	If he occupied, Did he own up imports ?:	
	If he owned up, was he actual importer ?:	
16	Bank Account Details	
17	CHA Details :	
	a. License no :	
	b. Whether CHA License holder himself handled the imports or sub-agent	
	c. If it was handled by Sub-agent his details	
	d. Name of sub-agent	
	e. Name of his firm	

FORMS for Search, Seizure & Arrest

		f.	Address of Firm	
		g.	Address of person	
		h.	Past Offences	
		i.	Authority of other CHA's simultaneously	
		j.	Type of card held by him-F/G/H[see R.19(6) of CHALRs, 2004	
	18	Role of the Person :		
	19	Whether Interrogated (Yes/No) :		
	20	Whether Arrested (Yes/No) :		
	21	Whether Guilt Admitted (Yes/No) :		
	22	Previous Offences (if known) :		
	23	Previous Convictions (if known)		
	24	Previous Detentions (if known) :		
	VI.	CHA DETAILS		
	VII.	EXPORTER/IMPORTER DETAILS		
	VIII.	ROLE PLAYED BY THE OFFICERS :		
<p>If there are more than one firm/persons/goods involved in the same case, all the relevant details, as given above respectively, are to be filled in separately for each of the firms/persons/goods.</p> <p>This form is to be filled up and submitted within 72 hours of booking the case</p> <p>* Indicates Mandatory Fields</p> <p>This form is to be filled up and emailed to drihqs@nic.in</p>				

Annexure-XI

C.No.....

Date:

AE-2 (OFFENCE REPORT/SEIZURE REPORT) – (Central Excise)

1. Name & address of party :
2. Date & time of detection :
3. Commodity & Chapter :
4. Value and the duty involved in seized goods :
5. Estimated duty involved in offending goods – other than seized goods, if any. :
6. Modus operandi :
7. Rules contravened :
8. Name of the officers and role played. :
9. Brief facts of the case :

Name & Designation

Copy to:

1. The Director General, DGCEI, New Delhi.
2. The Additional Director General, DGCEI, Jurisdictional Zonal Units.
3. The Commissioner Central Excise
4. The Deputy Commissioner (Division), if necessary.

Annexure-XII

C.No.....

Date:

A.E. II (OFFENCE REPORT/SEIZURE REPORT) - (Service Tax)

1. Name & address of party :
2. Date & time of detection :
3. Name of the Service(s) :
4. Taxable Value :
5. Estimated Service Tax involved :
6. Modus operandi :
7. Rules contravened :
8. Name of the officers :
and role played.
9. Brief facts of the case :

Name & Designation

Copy to:

1. The Director General, DGCEI, New Delhi.
2. The Additional Director General, DGCEI, Jurisdictional Zonal Units.
3. The Commissioner Central Excise / Service Tax
4. The Deputy Commissioner (Division), if necessary.

Annexure – XIII

SUMMONS – (Customs)

To

.....
.....

Subject: Case of.....

Whereas a case against/about.....
under Section(s)of the the Customs Act, 1962 is being enquired by me/under
my orders.

And whereas I have reason to believe that you are in possession of facts or/and
documents and records which are material to the above enquiry.

You are therefore summoned under Section 108 of the Customs Act, 1962 to
appear before me in person/by an authorized agent on.....theday
of.....at.....hrs. in the office of.....to give evidence
truthfully on such matters concerning the enquiry as you may be asked and produce
the documents and records mentioned in the Schedule for my examination.

If you fail to comply with this summons without lawful excuse, you will be
liable to be punished under the law.

-Schedule-

Given under my hand and seal of office to-day the.....

Signature.....

Designation.....

Seal of Office.

Note- Under Sub-section 4 of Section 108 of the Customs Act,1962, the above
enquiry is deemed to be a judicial proceeding within the meaning of Section 193 and
228 of the Indian Penal Code, 1860.

Annexure – XIV

SUMMONS – (Central Excise)

To

.....
.....

Subject: Case of.....

Whereas a case against/about.....
under Section(s)of the Central Excise Act, 1944 and/or the Rules of
the Central Excise Rules 2002 is being enquired by me/under my orders.

And whereas I have reason to believe that you are in possession of facts or/and
documents and records which are material to the above enquiry.

You are therefore summoned under Section 14 of the Central Excise Act, 1944
to appear before me in person/by an authorized agent on.....theday
of.....at.....hrs. in the office of.....to give evidence
truthfully on such matters concerning the enquiry as you may be asked and produce
the documents and records mentioned in the Schedule for my examination.

If you fail to comply with this summons without lawful excuse, you will be
liable to be punished under the law.

-Schedule-

Given under my hand and seal of office to-day the.....

Signature.....

Designation.....

Seal of Office.

Note- Under Sub-section 3 of Section 14 of the Central Excise Act, 1944, the above
enquiry is deemed to be a judicial proceeding within the meaning of section 193 and
228 of the Indian Penal Code, 1860.

Annexure – XV

SUMMONS – (Service Tax)

To

.....
.....

Subject: Case of.....

Whereas a case against/about.....
under Section(s)of the Finance Act,1994 and/or the Rules of the
Service Tax Rules 1994 is being enquired by me/under my orders.

And whereas I have reason to believe that you are in possession of facts or/and
documents and records which are material to the above enquiry.

You are therefore summoned under Section 14 of the Central Excise Act, 1944
as made applicable to Service Tax matters by Section 83 of the Finance Act,1994 to
appear before me in person/by an authorized agent on.....theday
of.....at.....hrs. in the office of.....to give evidence
truthfully on such matters concerning the enquiry as you may be asked and produce
the documents and records mentioned in the Schedule for my examination.

If you fail to comply with this summons without lawful excuse, you will be
liable to be punished under the law.

-Schedule-

Given under my hand and seal of office to-day the.....

Signature.....

Designation.....

Seal of Office.

Note- Under Sub-section 3 of Section 14 of the Central Excise Act, 1944, the above
enquiry is deemed to be a judicial proceeding within the meaning of section 193 and
228 of the Indian Penal Code, 1860.

Annexure -XVI

ARREST MEMO - (Customs)

Dated

To

Consequent upon recovery of incriminating documents and the statements of other witnesses it has emerged that(Name of the person to be arrested and his designation and address) having a factory of.....(name of the commodity) situated at.....(name and address of the factory/office premises) had actively participated in the.....(nature of the offence) in violation of the provisions of Customs Act, 1962.

I,Inspector (Preventive), Office of the Commissioner, Central Excise/Additional Director General, DGCEI/DRI.....having office at....., therefore, having reason to believe that you are liable to punishment under the provisions of section.....of the Customs Act, 1944 and being duly authorized, hereby arrest you today the.....(date & time) at.....(Place) under the powers vested in me under Section 104 of the said Act.

Name & designation of the arresting officer

Before arresting, the JAMA TALASHI of Shri.....(name of the person arrested) was taken and he is possessing.....(description of the valuables and cash) which are kept with the arresting officer under sealed envelope with the inventory written over the envelope. He was also allowed to contact his family members and/or his advocate, Shri

Name & designation of the arresting officer

Witnesses to the arrest:-

- 1.
- 2.

(Signature, name & address)

Annexure -XVII

ARREST MEMO – (Central Excise)

Dated

To

Consequent upon recovery of incriminating documents and the statements of other witnesses it has emerged that(Name of the person to be arrested and his designation and address) having a factory of.....(name of the commodity) situated at.....(name and address of the factory) had actively participated in the.....(nature of the offence) in violation of the provisions of Central Excises Act, 1944 and Rule.....of Central Excise Rules made thereunder.

I,Inspector (Preventive), Office of the Commissioner, Central Excise/Additional Director General, DGCEI.....having office at....., therefore, having reason to believe that you are liable to punishment under the provisions of section.....of the Central Excise Act, 1944 and being duly authorized, hereby arrest you today the.....(date & time) at.....(Place) under the powers vested in me under Section 13 of the said Act.

Name & designation of the arresting officer

Before arresting, the JAMA TALASHI of Shri.....(name of the person arrested) was taken and he is possessing.....(description of the valuables and cash) which are kept with the arresting officer under sealed envelope with the inventory written over the envelope. He was also allowed to contact his family members and/or his advocate, Shri

Name & designation of the arresting officer

Witnesses to the arrest:-

- 1.
- 2.

(Signature, name & address)

Annexure -XVIII

ARREST MEMO - (Service Tax)

Dated

To

Consequent upon recovery of incriminating documents and the statements of other witnesses it has emerged that(Name of the person to be arrested and his designation and address) having a factory / office of.....(name of the Service) situated at.....(name and address of the factory/office) had actively participated in the.....(nature of the offence) in violation of the provisions of Finance Act, 1994 and Rule.....of Service Tax Rules made thereunder.

I,Superintendent, Office of the Commissioner, Central Excise & Service Tax / Additional Director General, DGCEI.....having office at....., therefore, having reason to believe that you are liable to punishment under the provisions of section.....of the Finance Act, 1994 and being duly authorized, hereby arrest you today the.....(date & time) at.....(Place) under the powers vested in me under Section 91 of the said Act.

Name & designation of the arresting officer

Before arresting, the JAMA TALASHI of Shri.....(name of the person arrested) was taken and he is possessing.....(description of the valuables and cash) which are kept with the arresting officer under sealed envelope with the inventory written over the envelope. He was also allowed to contact his family members and/or his advocate, Shri

Name & designation of the arresting officer

Witnesses to the arrest:-

1.

2.

(Signature, name & address)

Annexure – XIX

BAIL BOND AND SECURITY BOND

I.....Son of.....
of (address).....being charged with the
offence of.....
do hereby bind myself to appear at.....
in the court of.....at.....
hours on.....the day of.....and thereafter from day today
until otherwise directed by such Magistrate, to answer further to the said charge,
and in the case of my making default therein, I bind myself to forfeit to the President
of India the sum of Rs.....

Dated, the.....day of.....20.....

Signature of the arrested person.....

Surety/Sureties

I/WeSon of.....
Jointly and severally hereby declare myself/ourselves surety/sureties for the
aforesaid.....son of.....that he shall appear
before.....At.....hours on the.....day of and
thereafter from day to day until otherwise directed to answer to the charge pending
against him, and in case of his failure to do so, I/We jointly and severally bind
myself/ourselves to forfeit to the President of India the sum of Rupees.....

Signature.....

Profession.....

Address.....

Date.....

Annexure – XX

CHALLAN FOR HANDING OVER PERSONS ARRESTED

To

The Officer in Charge,
.....Police Station,

The person(s) mentioned below is/are forwarded to you under Section 19 of the Central Excise Act, 1944 for safe custody. He/they was/were arrested by me at.....on.....under section.....of the Central Excise Act, 1944, for violation of Section.....of the said Act. Copy of Arrest Memo is enclosed. He/they should be produced before the Court of.....at 10AM on the..... OR the undersigned shall take back the custody of the arrested person on (date & time) for producing him before the court of

Particulars of the arrested person(s)

<u>Sl. No.</u>	<u>Name</u>	<u>Father's name</u>	<u>Full Address</u>	<u>Remarks</u>
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Signature, name & designation of the
Central Excise Officer

Date.....

Signature of the Officer-in-Charge to
whom the arrested person(s) is/are
forwarded.....

Date

Annexure XXI

FORMAT FOR APPROVAL OF PROSECUTION – (Customs)

Commissionerate

Division.....

1. Name & address of the company/person :
2. Nature of offence & Commodity involved:
3. Charges :
4. Period of offence :
5. Amount of evasion involved :
6. Particulars of persons proposed to be prosecuted:

(1)(a)	Name	
(b)	Father's Name	
(c)	Age / Sex	
(d)	Address	
(e)	Occupation	
(f)	Position held in the company	
(g)	Role played in the offence	
(h)	Material evidence available against the accused (Please indicate separately documentary and oral evidence).	
(i)	Action ordered against the accused in adjudication.	

7. Brief note why prosecution is recommended:

Signature (with Seal)

NOTE:

- A. The proposal should be made in the above form in conformity with the guidelines issued by the Ministry. With regard to column 3 above, all the charging sections in the Customs Act,1962 and other allied Acts should be mentioned. If the provision for conspiracy as under Section 120B of I.P.C. is sought to be invoked, this fact should be clearly mentioned. With regard to column 6, information should be filed separately for each person sought to be prosecuted.
- B. A copy of the Show Cause Notice as well as the order of adjudication should be enclosed with this Report. If any appeal has been filed, this fact should be specifically stated.

Annexure XXII

FORMAT FOR APPROVAL OF PROSECUTION - (Central Excise)

Commissionerate

Division.....

1. Name & address of the company :
2. Nature of offence including commodity :
3. Charges :
4. Period of offence :
5. Amount of evasion involved :
6. Particulars of persons proposed to be prosecuted:

(1)(a)	Name	
(b)	Father's Name	
(c)	Age / Sex	
(d)	Address	
(e)	Occupation	
(f)	Position held in the company	
(g)	Role played in the offence	
(h)	Material evidence available against the accused (Please indicate separately documentary and oral evidence).	
(i)	Action ordered against the accused in adjudication.	

7. Brief note why prosecution is recommended:

Signature (with Seal)

NOTE:

A. The proposal should be made in the above form in conformity with the guidelines issued by the Ministry. With regard to column 3 above, all the charging sections in the Central Excise Act and other allied Acts should be mentioned. If the provision for conspiracy as under Section 120B of IPC is sought to be invoked, this fact should be clearly mentioned. With regard to column 6, information should be filed separately for each person sought to be prosecuted.

B. A copy of the Show Cause Notice as well as the order of adjudication should be enclosed with this Report. If any appeal has been filed, this fact should be specifically stated.

Annexure XXIII

FORMAT FOR APPROVAL OF PROSECUTION – (Service Tax)

Commissionerate

Division.....

1. Name & address of the Service Provider :
/Recipient :
2. Nature of offence & Service involved :
3. Charges :
4. Period of offence :
5. Amount of evasion involved :
6. Particulars of persons proposed to be prosecuted:

(1)(a)	Name	
(b)	Father's Name	
(c)	Age / Sex	
(d)	Address	
(e)	Occupation	
(f)	Position held in the company	
(g)	Role played in the offence	
(h)	Material evidence available against the accused (Please indicate separately documentary and oral evidence).	
(i)	Action ordered against the accused in adjudication.	

7. Brief note why prosecution is recommended:

Signature (with Seal)

NOTE:

- A. The proposal should be made in the above form in conformity with the guidelines issued by the Ministry. With regard to column 3 above, all the charging sections in the Finance Act,1994 and other allied Acts/Rules should be mentioned. If the provision for conspiracy as under Section 120B of I.P.C. is sought to be invoked, this fact should be clearly mentioned. With regard to column 6, information should be filed separately for each person sought to be prosecuted.
- B. A copy of the Show Cause Notice as well as the order of adjudication should be enclosed with this Report. If any appeal has been filed, this fact should be specifically stated.

Annexure XXIV

DRI-3 COMPLETION OF INVESTIGATION REPORT – (Customs)

I. CASE DETAILS

- 1 Case File No.
- 2 Part Case File No. (if Any)
- 3 Source of the Case
 - a. Information/Intelligence :
Dri-1 Date :
 - b. Others (Follow up, Alters) :
- 4 Date of Detection :
- 5 Name of the Formation :
 - a. Name of the Formation :
 - b. Name of the Formation :
- 6 Name of the Formation :
 - a. Commercial Fraud / Outright Smuggling / Drug Trafficking
- 7 Offence Relating To :
 - a. Import / Export / Town Seizure
- 8 Scheme Under which Export / Import Fraud Committed :

II. SCN DETAILS

- 1 SCN No. and Date of Issue :
- 2 Amount Demanded :
- 3 Value of Goods Proposed to be Confiscated :
- 4 Value of Goods Seized :

IV. SCN NOTICEES (FIRMS/PERSONS) FROM WHOM DUTY DEMANDED / EXPORT BENEFITS DENIED

- 1 Name :
Address :
IEC of the Firm :

V. SCN NOTICEES (FIRMS/PERSONS) AGAINST WHOM PENALTY IS PROPOSED

VI. ROLE PLAYED BY THE OFFICER (Additional details not provided in DRI-2)

If there are more than one firm/persons/goods involved in the same case, all the relevant details, as given above respectively, are to be filled in separately for each of the firms/persons/goods.

This form is to be filled up and submitted after issue of SCN

* Indicates Mandatory Fields

This form is to be filled up and emailed to drihqrs@nic.in

Signature (with Seal)