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[For departmental use]

E-exercise

On

Summons

Note:

1. In this E-exercise, attempts have been made to understand the concept of *Summons*. It is expected that it will help the new entrants into the service. Though all efforts have been made to make this exercise error free, but it is possible that some errors might have crept into the same. If you notice any errors or if you have any suggestion to improve this exercise, the same may be brought to the notice to the NACEN, RTI, Kanpur on the Email address: rtinacenkanpur@yahoo.co.in). This may not be a perfect E-exercise and all are requested to assist us to make it better.

2. This E-exercise book has been prepared with active assistance and contribution by **Shri K. K. Srivastava, Assistant Director, Regional Training Institute, NACEN, Kanpur and Shri Sanjay Kumar Agrawal, Superintendent of Central Excise, Central Excise Commissionerate, Luckow.** I appreciate their participation and willingness to prepare e-books/E-exercise with a view to help fellow departmental officers in capacity building and upgrading their knowledge.

Sd/-

(C. P. Goyal)
Additional Director General
NACEN, RTI, Kanpur
Email:goyalcp@hotmail.com

Take the following Quiz & Test your knowledge

Identify the most appropriate choice by choosing the correct option out of four options given below.

- Q.No.1** Under which Section of Central Excise Act, 1944, summons may be issued?
- (a). Section 13
 - (b). Section 14
 - (c). Section 14A
 - (d). Section 4
- Q.No.2** Under Customs, Central Excise & Service Tax laws, which level of officer is not empowered to issue summons?
- (a). Superintendent
 - (b). Assistant Commissioner
 - (c). Inspector
 - (d). Joint commissioner
- Q.No.3** For what purposes a summons may be issued?
- (a). Forgiving an evidence or to produce a document or other things in an enquiry
 - (b). For conduct of Audit
 - (c). For deposit of arrear under disputes
 - (d). For filing of monthly/quarterly returns
- Q.No.4** Which Section provides punishment for providing false evidence in response to summons?
- (a). Section 193 of CrPC
 - (b). Section 193 of CPC
 - (c). Section 193 of IPC
 - (d). Section 228 of IPC
- Q.No.5** Which section provides punishment for intentional insult or interruption to public servant sitting in judicial proceeding during the course of recording the statement under Summons?
- (a). Section 228 of IPC
 - (b). Section 228 of CrPC
 - (c). Section 228 of CPC
 - (d). Section 193 of IPC

- Q.No.6** To whom Section 132 of Code of Civil Procedure, 1908 provides exemption from personal appearance?
- (a). Certain men
 - (b). Certain children
 - (c). Certain women
 - (d). All of them
- Q.No.7** Under which Section, a person may be summoned in Service Tax matters?
- (a). Section 80 of the Finance Act, 1994
 - (b). Section 82 of the Finance Act, 1994
 - (c). Section 83 of the Finance Act, 1994
 - (d). Section 84 of the Finance Act, 1994
- Q.No.8** Under which Section of Finance Act, 1994, certain Sections of Central Excise Act, 1944 have been made applicable to Service Tax also?
- (a). Section 66
 - (b). Section 83
 - (c). Section 84
 - (d). Section 77
- Q.No.9** Section 14 of Central Excise Act, 1944 is parallel to one of the following Section of Customs Act, 1962:
- (a). 104
 - (b). 108
 - (c). 110
 - (d). 106
- Q.No.10** The Statement given by the person under Section 14 of Central Excise Act, 1944 should be,-
- (a). As he feels at the time of giving statement.
 - (b). Voluntary
 - (c). As dictated by his advocate
 - (d). All of the above

- Q.No.11** Section 14 of Central Excise Act and Section 108 of Customs Act specifically provides that,-
- (a). The person summoned is bound to tell the truth
 - (b). The person summoned is not bound to make a statement
 - (c). The person summoned may take help from his Chartered Accountant all of the above.
 - (d) All of the above
- Q.No.12** 'Summons' are issued,-
- (a). during investigation of the case
 - (b). after the issuance of Show Cause Notice
 - (c). where all documents and evidences have been collected;
 - (d). after adjudication of the case.
- Q.No.13** Taking statement under Section 14 of the Central Excise Act, 1944 is:
- (a). non-judicial proceeding within the meaning of Section 193 and 228 of IPC.
 - (b). judicial proceeding within the meaning of Section 193 & 228 of IPC
 - (c). a quasi judicial proceeding during the course of an enquiry
 - (d). mandatory before issuance of Show Cause Notice
- Q.No.14** A Summon should
- (a). specify which documents are required to be produced
 - (b). not specify any documents to be produced;
 - (c). be issued in all cases
 - (d). be issued to Managing Director or owner of the factory in general at the first instance.
- Q.No.15** Which of the following dignitaries are not entitled to exemption from personal appearance in Court under Section 133 of Code of Civil Procedure, 1908 as made applicable to Section 14 of the Central Excise Act, 1944?
- (a) The President of India
 - (b) The Governors of States
 - (c) The Speaker of Lok Sabha
 - (d) The Election Commissioner

- Q.No.16** While issuing Summons under Section 14 of Central Excise Act, 1944, exemptions under Section _____ shall be applicable to requisitions for attendance under said Section:-
- (a) Section 132 & 133 of Code of Civil Procedure
 - (b) Section 132 & 133 of Criminal Procedure Code
 - (c) Section 132 & 133 of Indian Penal Code
 - (d) Section 132 of Indian Evidence Act.
- Q.No.17** While issuing Summons under Section 108 of Customs Act, 1962, exemptions under Section _____ shall be applicable to requisitions for attendance under said Section:-
- (a) Section 132 & 133 of Code of Civil Procedure
 - (b) Section 132 & 133 of Criminal Procedure Code
 - (c) Section 132 & 133 of Indian Penal Code
 - (d) Section 132 of Code of Civil Procedure
- Q.No.18** Section 172 of Indian Penal Code, 1860 contains penal provisions in case of a person:
- (a) keeps silence during recording of statement
 - (b) is absconding to avoid service of Summons or other proceedings
 - (c) gives false evidence during statement recorded under Summons
 - (d) causes intentional insult to the officer recording the statement under Summon
- Q.No.19** Under which provision, a complaint may be filed in Court, If a person does not appear in response to the Summon issued under Customs or Central Excise Laws?
- (a) Section 174 of the Code of Civil Procedure
 - (b) Section 174 of the Indian Penal Code
 - (c) Section 174 of the Criminal Procedure Code
 - (d) Section 175 of the Indian Penal Code
- Q.No.20** Under Section ___ of the Finance Act, 1994, penalty is provided for non appearance of the person Summoned in Service Tax matters:-
- (a) 77
 - (b) 78
 - (c) 80
 - (d) 83

Q.No.21 TRUE / FALSE

- (a). A person summoned is legally bound to appear before summoning authority provided he/she is not legally exempted under section 132 of the Code of Civil Procedure.
- (b). Section 14 of Central Excise Act, 1944 has also been made applicable to Service Tax.
- (c). Summon under Section 108 of Customs Act, 1962 amounts to custody but not arrest. However such custody may materialize subsequently into arrest.
- (d). A person summoned is not bound to produce all useful and relevant documents.
- (e). The person summoned has no right to seek the help of an Advocate.
- (f). No summon can be issued by the investigating team after issuance of Show Cause Notice.
- (g). Statement given under Section 14 in Central Excise matters can be used as evidence.
- (h). The summoned person is entitled to get a copy of statement at the time of issue of SCN, if the statement is relied upon.
- (i). A person whose statement is recorded during the enquiry has no right to have a copy of his statement on the spot
- (j). False evidence in a statement under Section-14 of the Central Excise Act, 1944, will attract penalty under Section 193 of IPC.
- (k). Normally statement should be completed during working hours in Central Excise matters.
- (l). Superintendent can issue summons without prior permission from his higher authority.
- (m). Summoned person may be punished for false evidence under Section 228 of IPC,1860.
- (n). CBEC Instruction No. 207/07/2014-CX-6, dated 20.01.2015 restricts issuance of summons to Senior Management Officials of a large company at the first instance.
- (o). A person may be summoned in the Service Tax matter under Section 84 of Finance Act,1994.
- (p). A person may be summoned in the Central Excise matter under Section 83 of Finance Act,1994.

ANSWERS OF MULTI CHOICE QUESTIONS (MCQs)

Q.No.	Sub-No.	Answer
1.		b
2.		c
3.		a
4.		c
5.		a
6.		c
7.		c
8.		b
9.		b
10.		b
11.		a
12.		a
13.		b
14.		a
15.		d
16.		a
17.		d
18.		b
19.		b
20.		a
21.	(a).	F
	(b).	T
	(c).	F
	(d).	F
	(e).	T
	(f).	T
	(g).	T
	(h).	T
	(i).	T
	(j).	T
	(k).	T
	(l).	F
	(m).	F
	(n).	T
	(o).	F
	(p).	F
