

F No 1080/11/DLA/CC Conference/2016 | 1208  
Central Board of Excise and Customs  
Directorate of Legal Affairs  
4<sup>th</sup> Floor Rajendra Bhawan, Deen Dayal Upadhyay Marg

New Delhi the 08 July 2016

Instruction

To

The Chief Commissioner (All)/ Principal Commissioner (Zone)  
Customs, Central Excise and Service Tax  
Webmaster cbec.gov.in

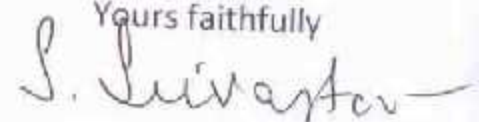
Sir,

Subject: Pre Show Cause Notice Consultation in case other than those detected by Preventive/ Anti Evasion and amount involved being more than Rs 50 lakhs.

Please refer to the instruction issued vide F No 1080/09/DLA/MISC/15 dated 21<sup>st</sup> December 2015, wherein, pre show cause notice consultation with the Principal Commissioner/ Commissioner prior to issue of show cause notice in cases involving demands of duty above Rs 50 lakhs (except for preventive/ offence related SCN's), has been made mandatory.

2. Certain doubts have been expressed with regard to this. It is clarified that the pre show cause notices consultation shall be done by the adjudicating authority with the assessee concerned. This is a step towards trade facilitation and promoting voluntary compliance and also to reduce the necessity of issuing show cause notice.

Yours faithfully



(Sanjiv Srivastava)  
Commissioner (DLA)