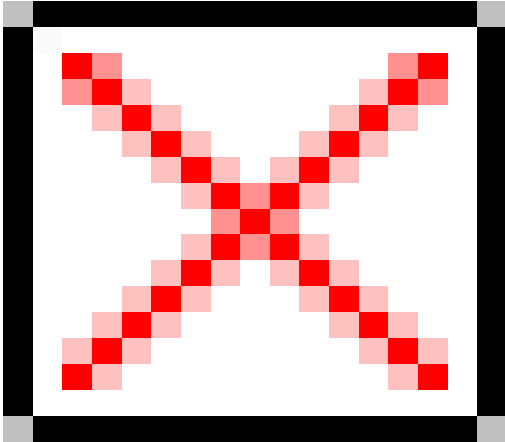


## The Last DDT



TIOL-DDT 3002

30 12 2016

Friday

### *Mandatory pre-deposit - Refund*

#### WITH

effect from 06.08.2014, appeals to Commissioner (Appeals) and the Tribunal shall be filed after making the 7.5%/10% mandatory pre-deposit in terms of Sec 35F of the Central Excise Act, 1944. At the time of filing appeal itself, the registry verifies the challan and unless it is shown that the mandatory pre-deposit is made, the appeals are not accepted. There is no quarrel with such verification, but when the appeals are allowed by the CESTAT/Commissioner (Appeals), the appellants are entitled for refund of the pre-deposit along with interest from the date of making the deposit in terms of Section 35FF. However, it is learnt that getting refund is not easy. When the assessee is approaching the department for refund, the claims are subjected to queries like "**produce original challan**"

(if there was no payment, why the appeal would have been entertained in the first place?), department has not yet accepted the order and so on.

To make things easier, just as the appellate forums are strictly verifying the challans at the entry check point of the appeals, in case of favourable orders, the order itself should contain a standard instruction to the department to refund the pre-deposit along with interest under Sec 35FF. This would help the successful appellants in getting refund instead of making them running from pillar to post to get back their money.

### *FTP - Procedure for claiming Duty Credit Scrips*

#### DGFT

has notified the procedure for claiming Duty Credit Scrips under Chapter 3 of FTP 2009-14 for shipments where LEO date is upto 31.03.2015 but date of export is on or after 1.04.2015.

It is clarified that the shipments, where the LEO date is on or prior to 31.03.2015, but the Date of Export is on or after 01.04.2015 shall be incentivized with the Chapter 3 benefits as was available in the FTP 2009-14. It is also clarified that in all such cases, the LEO date shall be treated as date of export.

[DGFT Public Notice No. 48/2015-2020, Dated: December 29, 2016](#)

## *Commissioner (Appeals) to review Orders of Executive Commissioner?*

**YESTERDAY** the CBEC issued an Office Order No. 150/2016 which reads as:

***With the approval of the Competent Authority, it has been decided to assign the additional charge of the post of Commissioner (Appeals-II), Chennai Central Excise Zone to Commissioner (Appeals-II), Customs, Chennai for the purpose of reviewing orders passed by Shri Rajesh Sodhi, in his erstwhile capacity as executive Commissioner in Central Excise Commissionerate, Chennai and which are now pending before Commissioner (Appeals-II), Central Excise, Chennai, with immediate effect and until further orders.***

There is something terribly wrong with the order. There is no provision under the law by which a Commissioner (Appeals) can review the orders passed by an executive Commissioner. Here they have even named the executive Commissioner whose orders are to be reviewed by the Commissioner (Appeals). Strange!

[CBEC Office Order No. 150/2016 in F.No.-A.22011/09/2016-Ad.II\(pt.2\)., Dated: December 29, 2016](#)

## *Government Notifies Recruitment Rules for Inspectors of Central Excise*

**THE**

government has notified the Central Excise and Customs Commissionerates Inspector (Central Excise, Preventive Officer and Examiner), Group 'B' Posts Recruitment Rules, 2016.

The maximum age limit for recruitment of Inspectors has been increased to 30 years from 27.

Ninety per cent of the posts are to be filled by direct recruitment and ten per cent by promotion from within the department. Earlier the ratio was 66:33.

An Inspector will get a gross salary of about sixty thousand rupees apart from several other benefits, which is certainly far more than the attractive CTC packages offered by top software companies for engineering and management graduates.

[Dept.of Revenue Notification in F. No. A-12018/30/2003-Ad.III.B., Dated: December 26, 2016](#)

## *DDT Bids Good Bye*

**NORMALLY** an author of a column like this does not get a chance to say, "**Good Bye**"

. He either dies or is fired by the proprietor before he can write that elusive last column. I am fortunate that neither of these mishaps befell me.

But why should you stop an extremely popular column that was allegedly very useful? I must confess I am exhausted. I was so full of DDT that nothing else mattered; it took all my time. To write a sentence, I had to read a hundred. What you would read in ten minutes would take me 6 to 8 hours to create - and there was this commitment - it had to come every working day. There were times when I sent DDT from airport lounges, moving cabs, hospital beds and with a fractured leg wrapped in POP - with hands of course in working condition. And I got to be identified with DDT. People called me DDT Vijay Kumar. DDT became far far larger than me.

When I started DDT, I didn't really know the weight that I will have to carry. Slowly I added weight to the mountain that I was carrying that one day it has become impossible for me to continue. But it was a great learning experience. Knowledge - far more than I could absorb was flowing in incessantly.

Please pardon a little personal indulgence on the last day.

I am grateful to my CEO and Founder Editor Shailendra for all the support and protection that he gave me all these years. Many a time he had to face the tirade from angry officers against contents in DDT. The kind of freedom I enjoyed would be the envy of journalists and by the way I was not a trained journalist. I am equally grateful to my two senior editors Sunil and Raghu whose only job in the mornings was to find fault with DDT and shred it to pieces which they did with clinical precision. Though it was not exactly tickling the ego to be told every day that this in DDT is stupid or that is unnecessary, it was because of their keen observation and unadulterated fault finding that DDT could maintain a fairly high standard. If I was vitriolic in my criticism of the Government's badly drafted laws, they were more acerbic in pointing out my mistakes. And

I loved it.

I am indebted to every employee in TIOL who helped in making DDT possible and bearing with me all these years. I know it was difficult.

I am grateful to the Government which provided me material for DDT with unfailing regularity.

And finally, I am eternally grateful to you, the reader for placing DDT on a high pedestal. I am overwhelmed with the large number of messages I received when I announced the stopping of DDT. I have no words to thank them. Maybe I will reproduce some of them here:

It is really unbelievable that there will be no DDT from 02.01.2017. Truly speaking, DDT had become part of life. You had presented DDT in such a way that it was the most favourite column of the taxportal.

It is understood that this is your final decision. However, I am hopeful that similar column will be introduced sooner or later.

I am an indirect tax professional (a chartered accountant by qualification) and a regular reader of your column (TIOL as well). I express my sincere gratitude to you for the significant benefit I have received from your writings since the very first day I started reading your column (may be seven-eight years ago, I guess). I take this opportunity to also thank you for the substantial insights I have acquired about the intricacies of the law by reading your columns day after day. Needless to say, the well paid "babus" of revenue departments deserve the so called "hard criticism" you have done to them.

However, it is very painful to know that you have decided to discontinue your column after two days. Though I fully understand that it is really difficult to write a column like DDT on a daily basis, I would like to pray to you to continue writing DDT at least twice a week.

My heartiest congratulations on completion of milestone of 3000 DDT. I can not speak for others but I personally, had relied on DDT number of times and it came to my rescue as well. For all my quick searches, DDT had always helped me out. I had a clear mandate to my team - you may not read all the actual cases if the time does not permit, but please do not skip reading DDT. It will surely tell you what's worth it.

Sir - I have a request and a suggestion. I fully appreciate the stress of writing a daily column on all the changes in tax laws daily and can appreciate the reasons for not going ahead. My request is - can this be continued in a weekly format? If yes, it would really be great.

Many congratulations on completion of DDT 3000. Surely, we will miss.

I would simply like to say that we will be missing you so much. You have always been a source to understand the complexities of the Govt. notification, circulars etc.

It is hard to believe that there will not be further DDT column. We are your big fan. We get to know so much of inside information which we never find anywhere. Also taking the dept. into task by highlighting their wrong doings, who else can have such guts except that of DDT. We also keep updating our executives based on the information from DDT column.

On receipt of daily update, my first task would be to search for DDT to go through to keep myself abreast.

You have mentioned that there will be no DDT (Daily dose of Taxation) after this week. Please don't do this Sir.... Your DDT is great source of knowledge. We whole heartedly request you to continue with DDT.

There are innumerable readers of DDT on both the banks of the river (Tax payers and Tax collectors both) called DDT, through which vast knowledge of taxation flows.

I hope you are not joking on stoppage of DDT, you can't do it sir.

We were shocked.

DDT is really boosting up my health as a tax professional. It is the most nutrient food for a tax professional. It is a shining example of objective, nationalist and effective tax journalism.

I actually couldn't understand what you meant by "**last DDT**"  
, initially I felt, it would be like last DDT of the year 2016. But now it seems that you mean it seriously.

It has been my observation and experience that in kaliyuga, good things diminish. I wish let this not happen to DDT.

Please continue DDT for another 5 years. We want DDT, DDT & DDT.

This column used to end with the hope, 'until tomorrow with more DDT' for more than 12 years but today there is no tomorrow. DDT ends, but as they say **Kabhi Alvida Naa Kehna**

***Where tax is paid correctly and the head is held high  
Where knowledge is free  
Where the tax departments and the assesseees are not locked up  
In endless and meaningless litigation  
Where laws come out from the depth of experience and expertise  
Where the tireless striving is for nation's good  
Where the clear stream of reason has not lost its way  
Into the dreary desert of loophole detection and endless litigation  
Where accounting is transparent  
Where profit is made by industry and not evasion  
Where tax collection is by laws and not by officers  
Into that digital haven of a new era,  
My God let my Country awake (with apologies to GURUDEV)***

**Have a nice day.** Happy New Year and all happy days always.

You can still mail me at [vijaywrite@tiol.in](mailto:vijaywrite@tiol.in)