

F. No.296/07/2016-CX.9
Govt. of India
Ministry of Finance
Department of Revenue
(Central Board of Excise and Customs)

New Delhi, the 25th April, 2016

OFFICE MEMORANDUM

Please find enclosed a press release issued by Central Board of Excise and Customs in respect to -- "*Litigation Management and Dispute Resolution*" for taking necessary action at your end.

Encls: As above

Sd-
(Hemambika R. Priya)
Commissioner Co-ord. [CBEC]
Phone No. 011- 2309 2038

Sh. D.S. Malik,
ADG (M&C)
Ministry of Finance.
North Block, New Delhi.

PRESS NOTE

The Central Board of Excise and Customs, Department of Revenue, Ministry of Finance, Government of India has taken several measures to manage litigation and reduce disputes. The prominent initiatives are given below:

Litigation Management:

- (1) The threshold limit below which appeals are not to be filed by the department in CESTAT (Tribunal) and High Courts have been raised to Rs 10 lakhs and Rs 15 lakhs respectively.
- (2) Withdrawal of all cases in High Court and CESTAT where there is a precedent Supreme Court decision and against which no review is contemplated by the department.
- (3) Chief Commissioners/Principal Commissioners have been directed to identify the cases fit for withdrawal amongst the cases pending in appeal before CESTAT and High Courts. In response field formations have identified 2051 and 5261 cases which are fit for withdrawal from High Court and CESTAT respectively as per the threshold monetary limits prescribed now and have already filed withdrawal applications in 980 and 2174 cases in High Courts and CESTAT respectively. Out of this the High Court has allowed withdrawal in 250 cases and CESTAT in 202 cases.

Dispute Resolution:

- 1) Pre Show Cause notice consultation with the assessee at the level of Pr. Commissioner/Commissioner has been made mandatory in all the cases where duty involved is above Rs. 50 Lakhs.
- 2) Detailed instructions have been issued to all field formations regarding the manner, in which a SCN is to be issued, personal hearings are to be granted and speaking adjudication orders to be issued. The Chief Commissioners have been directed to do sample verification of records of such proceedings from time to time.
- 3) Training/Workshops are being organized in zones to train officers to issue quality Show Cause Notices, judicious adjudication orders, advocacy, in order to minimise disputes and further litigation. This will assist ease of doing business.

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