

(28)

**F. No. 296/202/2017-CX.9**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Excise & Customs**  
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Room no. 267 D, North Block,  
New Delhi, dated 20<sup>th</sup> October, 2017

**CORRIGENDUM**

To,  
All Principal Chief/Chief Commissioner of GST & CX, CBEC  
All Principal Chief/ Chief Commissioner of Customs, CBEC  
All Directors General, CBEC  
Webmaster

**Subject :-Writing off arrears of Central Excise, Service Tax and Customs duty –  
Constitution of Committees to advise the authority for writing off of arrears -  
reg.**

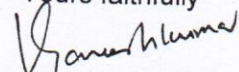
Sir,

The undersigned is directed to refer to the Circular no. 1059/8/2017-CX issued vide F. No. 296/202/2017-CX.9 dated 3<sup>rd</sup> October, 2017 on the above mentioned subject and to say that the table contained in in para 4 at Page 2 of Circular stands replaced and substituted as under :-

Sr. no.	Competent Authority	Constitution of the Committee	Powers delegate
1.	Chief Commissioners GST, Central Excise & Chief Commissioners of Customs	Committee of three Chief Commissioners of GST, Central Excise & Customs or equivalent rank officers	(a) Full Powers for abandonment of irrecoverable amounts of fines and penalties imposed under Customs Act, 1962, and Central Excise Act, 1944 and Finance Act (Service Tax) Act, 1994.  (b) To write off irrecoverable amounts of Customs / Central Excise or Service Tax duties upto Rs. 15 lakhs subject to a report to the Board.
2.	Commissioner GST, Central Excise & Commissioner of Customs	Committee of three or Commissioners of GST, Central Excise & Customs or equivalent rank officers	(a) Full Powers for abandonment of irrecoverable amounts of fines and penalties imposed under Customs Act, 1962, and Central Excise Act, 1944. Finance Act (Service Tax) Act, 1994.  (b) To write off irrecoverable amounts of Customs / Central Excise duties upto Rs. 10 lakh subject to a report to the Commissioner.

2. The other contents of the said circular shall remain unchanged.

Yours faithfully



(V. Ganesh Kumar)

Under Secretary to the Government of India

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