

F.No.390/Review/49/2017-JC
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
(Judicial & Review Cell)

New Delhi, Dated 29 .09.2017

To,

All the Chief Commissioners of Central Excise and Service Tax,
All the Chief Commissioners of Customs
Webmaster (webmaster.cbec@icegate.gov.in)

Madam/Sir,

Subject: Extension of time for Review by Review Committees of Chief Commissioners or Commissioners of Customs, Central Excise and Service Tax under Section 129D (3) of the Customs Act, 1962 and Section 35E (3) of the Central Excise Act, 1944 and Section 86 (3) of the Finance Act, 1994-regd.

1. (a) Attention is invited to section 129D(3) of the Customs Act, 1932 and section 35E (3) of the Central Excise Act, 1944, wherein the time prescribed for Review of the orders is **three months** from the date of the communication of the orders in original. This period is further extendable by another **30 days by the Board** on sufficient cause being shown in the Customs and Central Excise Acts, respectively. However, as per Section 86(3) of the Finance Act, 1994, the period for Review is already prescribed as 4 months without any provisions for extension by the Board.

(b) Further, in terms of section 129A(1B) of the Customs Act, 1962 and section 35B (1B) of the Central Excise Act, 1944 and Section 86(1A) of the Finance Act, 1994, the review committees of the Commissioners for reviewing the orders in Appeal of the Commissioner (Appeals) is also appointed by the Board. The period of review is prescribed as 3 months without any extension provision.

2. Despite the sufficient time limits provided in the said acts, instances have been noticed where the proposals for the constitution/ re-constitution of the Review Committees of the Chief Commissioners, with or without the request to extend the time period by another 30 days are sent extremely close to the last date. As a result, the time left for the Board to issue the Office Orders for the same, is too short, and it becomes very difficult to have the necessary action completed within the stipulated time.

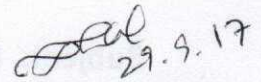
3. To obviate this situation, the following actions may be taken:

a) It may kindly be ensured that, the self contained proposals for reconstitution of the review committees and/or requests for extension of time period of Review, must be sent to the Board **at least 21 days prior to the last date of the Review** along with the reasons for the delay.

b) The last date for review should be prominently indicated in the proposal.

c) Suggestions for the reconstitution of the Review Committees of the Chief Commissioners or the Commissioners, as the case may be, are to be given.

4. The above Instruction may kindly be noted for strict compliance.


29.9.17

(Rohit Singh)

Director (Review)