

F. No. 116 /22/2020-CX-3
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
(Central Excise Wing)

North Block, New Delhi, 19th

Oct., 2020.

To

The Principal Chief Commissioner/Chief Commissioner of CGST & CE (All).

The Principal Directors General/ Director General (All).

The Principal Commissioner/ Commissioner of CGST & CE (All).

Madam/Sir,

**Subject: Procedure for referring Technical/Legal issues under the
Central Excise & Service Tax for clarification/comments-reg.**

It has been observed that routine matters, involving interpretation of statutory or policy provisions in specific circumstances or even issues of fact, involving no question of policy, are being referred by the field formations for clarifications to the Board. Moreover, such references are being addressed directly to the Board without the approval of the concerned Principal Chief Commissioner/Chief Commissioner or the Principal Director General/Director General.

2. In this regard, it is advised that, henceforth, while referring matters to the Board, the field formations shall duly adhere to the following guidelines:

a. References on the technical issues seeking clarification from the Board shall be made only after due vetting and under the signature of the jurisdictional Principal Chief Commissioner/ Chief Commissioner or Principal Director General / Director General, in the prescribed proforma enclosed herewith, as Annexure A.

b. Further, specific question(s) of policy challenged in a Writ Petition(s)/Petition(s) filed by aggrieved taxpayer before the Hon'ble High Court shall only be referred for comments from the Board and not the entire Writ Petition(s)/Petition(s) for para wise comments.

3. The above instructions shall apply to all matters concerning the Central Excise and the Service Tax Wings of the Board.

Encl: As above

Yours faithfully,

(Abhishek Kumar Dwivedi)
Under Secretary to Govt. of India.

Annexure A

Matters to be referred to CX & ST wing, CBIC for policy Comments

1. Issue in Brief:
2. Policy issue involved:
3. Position in Law:
4. Copy of Board's instructions, rulings of CESTAT/High Court/Supreme Court, if any, on the Policy issue involved:
5. Options available:
6. Point(s) of doubt:
7. Recommendation of the field formation:

(Signature)

Name & Designation.