

SHORT REVISIONARY KONCEPTS

Civil Proceedings

	<u>Confiscation of Goods</u>		<u>Imposition of Penalty</u>
<u>Rule 25</u> Producer/ Mfrer Registered Warehouse Owner Reg Dealer [FSD/SSD]	<u>When</u> (a) Removal of goods in contravention of CER, 2002; or (b) Failure to account for goods; or (c) Manufacture/production/storage of goods without having applied for the excise registration; or (d) Contravention of CER, 2002 <u>with intent to evade payment of duty</u>. <u>How confiscation proceedings shall take place: Sec 33-A</u>	<u>Rule 25</u> Producer/ Mfrer Registered Warehouse Owner Reg Dealer [FSD/SSD]	<u>When</u> (a) Removal of goods in contravention of CER, 2002; or (b) Failure to account for goods; or (c) Manufacture/production/storage of goods without having applied for the excise registration; or (d) Contravention of CER, 2002 <u>with intent to evade ED</u> <u>Max Penalty which the officer can impose</u> Higher of the following 2: i) ED involved on goods involved; ii) Rs 2000/- [Reduced in Year 2007]
		<u>Rule 26</u> Any Person	<u>When</u> (a) Possession of <u>goods</u>; or (b) Transportation/Removal/Deposit/Sale/ Purchase of <u>goods</u>; or (c) Dealing in <u>goods</u> in any other manner <u>[Goods = Goods which the person knows or has reason to believe are liable to confiscation]</u> <u>Max Penalty which the officer can impose</u> Higher of the following 2: iii) ED involved on goods involved; iv) Rs 2000/- [Reduced in Year 2007] <u>New Penalty from Year 2007 onwards (Imp)</u> Person issuing Ex invoice to a person without delivery of goods – and thus, enabling him to take CCR/refund/other benefit--- <u>Max Penalty which the officer can impose</u> Higher of the following 2: i) Amount of such benefit; ii) Rs 5000/-
		<u>Rule 27</u> Any Person	In respect of any contravention of CER, 2002 – for which no specific penalty has been provided <u>Max Penalty which the officer can impose</u> Rs 5000/- [Confiscation action is also possible in this situation]

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