Chapter: 1 - ADVANCE RULING		
Section 23A to 23 H - CEA, 1944 Section 28E to 28M - Customs Act Section 96A to 96I - Finance Act, 1994	Advance Ruling - Do from Book	
Chapter: 2 - DEMAND AND RECOVERY (Adjudicating Proceedings)		
Excise - Section 11A Customs - Section 28 (except replace 1 year by 2 years) Service Tax - Section 73	Recovery of duty not levied/not paid/short levied/short paid/ erroneously refunded 1. Bonafide and Malafide cases 2. Offers 3. Relevant date meaning	Diagram (pg 9& 10)
Excise - Section 11AA Customs -Section 28AA Service Tax - Section 75	1. Interest on delayed payment of duty i. Rate : 15% pa ii. period: due date to date of payment 2. Duty payable by an order issued u/s 37B + voluntary fully paid within 45 days + no appeal => No interest	Diagram (pg 9& 10)
Excise - Section 11AC Customs - Section 114A Service Tax - Section 78	Mandatory Penalty	Diagram (pg 9& 10)
Excise - Section 11 Customs - N/A Service Tax - Section 87	Recovery of sums due to government - from debtor, attachment and sale of excisable goods, arrears of land revenue	
Power to adjudicate	Monetary limits for AA & type of cases	
Section 37C	Manner of service of notice/order/summon : (i). Registered post with acknowledgement (ii). Speed post with delivery proof (iii). Courier approved by CBEC	
Circular 996/2015	Recovery of arrears in installments and amedments of Garnishee Notes	
Excise - Section 11C Customs - Section 28A Service Tax - N/A	1. Power not to recover duty of Excise not levied/short levied as result of general practice (Non excisable/ lower rate) 2. If anyone has paid, claim refud wthin 6 M	
Notification No. 04/2016	Di-Calcium phosphate (animal feed grade) of rock phospate origin - Notified u/s 11C	
Notification No. 2011	Goods manufactured atsite of construction for use in construction work- notified u/s 11C	
Excise - Section 11D Customs - Section 28B Service Tax - Section 73A	Duties of excise collected from buyer in excess to be deposited with the CG	
Excise - Section 11DD Customs - N/A Service Tax - Section 73B	1. Interest on amount collected in excess of duty i. Rate : 15% pa ii. Period: first day of next month after due date month. 2. 2. Duty payable by an order issued u/s 37B + voluntary fully paid within 45 days + no appeal => No interest	
Miscellaneous Provisions :		
1. Section 12F	Power of search & Seizure (documents to be returned within 30 Days if irrelevant)	

2. Excise - Section 11DDA Customs - Section 28BA Service Tax - Section 73C	Provisional attachment during pendency - For 6M + 2Y (setcom period excluded)	
3. Excise - Section 11E Customs - Section 142A Service Tax - Section 88	Liability under Act to be first charge after (i). Amout due to banks & FI and (ii). SARFAESI	
<u>Extra Provisions under Customs Act :</u>		
Circular No. 11/2016	Co-noticees - deemed closure - of main noticee case closed	
Section 28AAA	Recovery of duties in certain cases - Instrument issued fraudulently to 1st party and misused by 2nd party => Duty to be recovered from 1st party	
<u>Chapter: 3</u> - PENALTIES		
Criminal Proceedings		
Section 9	1. Criminal Offences (Act or Omission) - 9 offences = tobacco/registeration/Transit/Evasion/ improper removal/ kows goods liable to confiscation/ no info. or false info./ wrong CCR/ attempt 1st 4 points 2. Punishment for 1st Time + Rs. 50,00,000 greater = 6M - 7Y + Fine 3. Punishment for 1st Time + Other Cases = 0Y - 3Y and/or Fine 4. Subsequent Offence = Minimum 6M(unless''adequate'' reason) - 7Y + Fine ''non adequate '' = age/first time/already penalised/not a principal offender	
Section 9A	1. Cognizable offences = 50 Lakh + Duty evasion/credit misutilisation 2. Compunding of offence by Chief CCE	
Section 9AA	Offences by Companies/ Parternship Firms	
Civil Proceedings		
Rule 22 of CER, 2002	1. Access to registered premises with permission of CCE(scruitiny/verification/checks) 2. Assessee/FSD/SSD/Registered Importer = furnish records as asked by officer 3. Assessee/FSD/SSD/Registered Importer = furnish records/Cost audit reports/Income tax Audit Report as asked by auditor	
Rule 23 of CER, 2002	Power to stop & search	Diagram (pg 32)
Rule 24 of CER, 2002	Power to detain & Seize the goods	
Rule 24A of CER, 2002	Return of records - within 30 days (extension by CCE) of SCN if not relevant	
Rule 25 of CER, 2002	Confiscation & Penalty	Diagram (pg 32)
Rule 26 of CER, 2002	Penalty for certain offences	Diagram (pg 32)
Rule 27 of CER, 2002	Residuary Penalty = Rs. 5000 + Confiscation of goods	Diagram (pg 32)
Rule 28 of CER, 2002	Confiscated property to vest in CG	
Rule 29 of CER, 2002	Disposal of confiscated goods	
Rule 30 of CER, 2002	Redemption fine along with storage charges	
Some other restrictions apart from criminal & Civil		
Rule 12CCC of CCR 2004	Power to impose restrictions in certain type of cases	(Diagram Pg 39)

Rule 12AAA of CCR 2004	1. Power to impose restrictions in certain type of cases - By CG 2. Why : (i). To prevent misuse of CCR (ii). In public interest 3. Suspension of registeration (importer & dealer) can also take place	
How to find out information about assessee		
Section 15A	Information Return	Diagram (pg 30)
Section 15B	Penalty for failure to furnish information return - Rs. 100/day	
Revised monetary limits for arrest in Cental excise & ST	Rs. 1 crore or more	
Chapter: 4 APPEALS (same for customs)		
I. CCE(A)		
Excise and customs - Section 35 Service Tax - Section 85 (except time limit is 3 Months + 3 M)	Appeals to CCE(A) : 1. against OIO 2. Time limit : within 60 days + 30 Days(CCE(A))	Daigram (Pg 40)
Section 35A	1. Procedure in Appeal (i). Oppurnity of being heard (ii). New Grounds of appeal acceptable (if bonafide) (iii). Adjournement : Maximum 3 times 2. Order of CCE(A) : (i). Confirm/modify/anull the order (ii). Time limit = 6 M (recommended) from filing date 3. Communcate order to (i). Appellant (ii). AA (iii). Chief CCE and CCE	Daigram (Pg 40)
II. CESTAT		
Excise & Customs - Section 35B Service Tax - Section 86	Appeals to appellate tribunal : **1**. Appelable orders: (i). Order passed by CCE as OIO (ii). Order passed by CCE(A) as OIA **2**. Non Appealable orders : [To be filed to CG u/s 35EE or 129DD] (i). Excise - Loss of goods/ Rebate / Exports without duty payment / Credit utilisation (ii). Customs - Baggage / Non unloaded or short unloaded / DBK related (iii). Service Tax - Rebate of input or input services used for providing exported service **3**. AT can reject appeal = against CCE(A) + non sensitive case + duty/fine/penalty < Rs. 2,00,000 **4.** Order passed CCE(A) -> reviewed by COC -> Not legal or improper -> Appeal to AT **5.** Time limit : 3 Months **6**. Memorandum of cross objection within 45 days of receipt of notice **7**. Fees: Rs. 1000 (Upto Rs. 5,00,000) , Rs. 5000 (5,00,000 - 50,00,000), Rs. 10,000 (> 50,00,0000)	Daigram (Pg 40)

Section 35C	Order of AT (i). Confirm/modify/anull the order (ii). Refer back to AA for fresh adjudication (iii). Adjournment = maximum 3 times (iv). Time limite = 3 years from appeal date (Recommended) (v). Rectification = within 6 Months from order (vi). Rectification will increase liab. Of assessee = Give opportunity first	
III. High Court		
Section 35G	Appeal to HC 1. Non Appealable cases - Sensitive Cases (ROD or Valuation related) 2. Time limit : within 180 day + 45 days (if HC wishes) 3. Memorandum of Cross Objection = within 45 days 4. Fees = Rs. 200 5. Substantial question of law must be there. 6. To be heard by minimum 2 judges	Daigram (Pg 40)
IV. Supreme Court		
Section 35L	Appeal to SC 1. Appeallable Cases : (i). Order of CESTAT : Sensitive Cases (ROD or AV related) (ii). Order of HC (if HC certifies that case is appealable to SC) (iii). SLP in any case 2. Time Limit : within 60 Days	Daigram (Pg 40)
Section 35EE	Revision by CG 1. Appelable Order : Against orders which cannot be filed to CESTAT - a. Excise - Loss of goods/ Rebate / Exports without duty payment / Credit utilisation b. Customs - Baggage (import/export) / Not unloaded or short unloaded / DBK related c. Service Tax - Rebate of input or input services used for providing exported service 2. Can refuse cases of amt less than Rs. 5000 3. Order passed CCE(A) -> reviewed by COC -> Not legal or improper -> Appeal to CG 4. Time Limit : 3 Months + 3 Months 5 .Fees : Rs. 200 (Upto Rs. 1,00,000), Rs. 1,000	Daigram (Pg 40)

Secton 35E	Review by Chief COC or Commissioner : 1. (i). Review by Chief COC - OIO of Commissioner -> about legality or propriety (ii).Review by Commisioner - Order of SA -> about legality or propriety 2. If Chief COC differs in opinion - Against OIO of commissioner --> Make Reference to CBEC 3. Time Limit : Within 3 Months + 30 Days (CBEC) 4. (i). Commissioner-> appeal to CESTAT --> Within 1 M from receipt of communication (ii). AA -> Appeal to CCE(A) --> Within 1 M from receipt of communication	Daigram (Pg 40)
Excise - Section 35F Customs - Section 129E	Deposit of Certain percentages of Duty demanded or penalty imposed before filing appeal : 1. Percentage (i). 1st Appeal : 7.5% of the duty only (exluding penalty & interest) (ii). 2nd Appeal : 10% of the duty only (excluding penalty & Interest) 2. Maximum : Rs. 10 crore 3. Percent can be applied on penalty amt. iff penalty alone is in dispute (exluding Int.) [all penalties will be clubbed for this purpose] 4. Payments made during proceedings, but before appeal = will be considered towards pre deposit and date of appeal will be deemed to be the date of depositing such amt. 5. No coercive measures can be used to recover balance tax and penalties if pre deposit made.	
Section 35FF	Interest on delayed refund of pre deposit 1. amount deposited u/s 35F to be refunded to party along with interest @ 6% p.a 2. Period : date of payment to date of refund	
Section 35R	1. Monetary limit for Non Filing of Departmental Appeal (N/A for 3 cases) : CESTAT - Rs. 10 lakh or more HC - Rs. 15 lakh or more SC - Rs. 25 Lakh or more Note: Redemption fine if disputable, shall also be clubbed for checking the limit 2. Non Filing of SLP to SC against HC orders -> SLP cannot be filed if below monetary limit of SC (N/A for 3 cases) 3. ''3 cases '' : a). Constitutional Validity b). Notification/circular illegal or ultra vires c). classification/refund issues recurring in nature	
Provisions relating to Custom Appeals		
Section 131BA	Appeal not to be filed in certain cases by deppt -> where CBEC issues any circular in this regard -> Current Monetary limit issued by CBEC -> Same as **Section 35R**	
Provisions relating to Service tax Appeals		

Section 74	1.Rectification of Mistake by CEO - Within 2 years 2. except on matters decided in any appeal (partial merger) 3. Rectification will increase liab. Of assessee = Give opportunity first	
Section 84	CCE can review order of AA -> not legal or improper : Direct the AA (within 3 Months) to file appeal to CCE(A) (within 1 month)	
Chapter: 5 - SETTLEMENT COMMISSION		
Constitution of Setcom	1 x Chairman 3 x Vice Chairman 8 x Members (functioning under Deptt. Of revenue) Decision : As per majority	
Who and When Can he approach	(From Book)	
Shri Niwas Verma	Setcom has no jurisdiction -> wrt Goods specified u/s 123 of CA, 1962; which includes Gold	
Disclosure to be made by applicant		
Section 32(o)	Availabilty of Facility 1. Three Cases : once in a life time 2. Other Cases : Many times	
Procedure to be followed by Setcom	1. Admission of application within 7 days(why) and within 14 days accept/reject 2. ask report from Jurisdictional commissioner within 7 days from acceptance order 3. Commissioner should send report within 30 days 3. Commissioner (Investigation) : to make further inquiries and submit report within 90 Days 4. Final order within 9 months (+3M) from last day of month in which application was made.	
Powers to grant immunity from prosecution		
Qualimax Electronics Pvt. Ltd	Date on which case ceases to be pending before adjudicating authority : Date of passing(signing) of order and not date of reciept by assessee.	
Chapter: 6 - REFUND		
Section 11B	Claim for refund of Duty	
1. Section 11B(1)	Application for refund	
2. Section 11B(2)	Refund order (subject to doctrine of unjust enrichment) 1. Other cases : Credited to Consumer Welfare Fund 2. 6 Cases : Refund paid to the applicant (i.e., doctrine N/A)	
Section 12B	Presumption that incidence of duty has been passed on the buyer	
Section 11BB	Interest on delayed refund (Start : after 3 months from date of application Rate : 6% pa.)	
Section 12C	Consumer Welfare Fund (meaning and which amounts credited in CWF)	
Section 12D	Utilization of CWF	
Duty Paid Under Protest		
Procedure for payment under protest		
Customs Act		
Section 27	Claims for refund of Duty	
Section 27A	Interest on delayed refunds (same as S**ection 11BB**)	

Section 28D	Presumption that incidence of duty has been passed on the buyer (Same as **Section 12B)**	