

Circular No. 1010/17/2015-CX

F. No. 96/54/2014-CX.1
Government of India
Department of Revenue
Central Board of Excise & Customs
New Delhi

New Delhi, the 23rd October, 2015

All Principal Chief/Chief Commissioners of Central Excise & Customs,
All Principal Chief/Chief Commissioners of Central Excise,
All Principal Chief/Chief Commissioners of Service Tax,
All Principal Director/Directors General.

Sir/Madam,

Sub: Revised monetary limits for arrest in Central Excise and Service Tax - reg.

Kind attention is invited to circular number **1009/16/2015-CX dated 23.10.2015** on the subject of prosecution under the Central Excise Act, 1944 and the Finance Act, 1994 (Service Tax cases). Revised monetary limits have been prescribed in the circular for launching prosecution. Prosecution can now be launched where evasion of Central Excise duty or Service Tax or misuse of Cenvat Credit in relation to offences specified under sub-section (1) of Section 9 of the Central Excise Act, 1944 or sub-section (1) of section 89 of the Finance Act, 1994 is rupees one crore or more.

2. Consequently, it has been decided to revise the limits for arrests in Central Excise and Service tax. **Henceforth, arrest of a person in relation to offences specified under clause (a) to (d) of sub-section (1) of Section 9 of the Central Excise Act, 1944 or under clause (i) or (ii) of sub-section (1) of section 89 of the Finance Act, 1994, may be made in cases where the evasion of Central Excise duty or Service Tax or the misuse of Cenvat Credit is equal to or more than rupees one crore. Central Excise circular no. 974/08/2013-CX and Service Tax circular no. 171/6 /2013-ST both dated 17-7-2015 stand amended accordingly.**

3. **Difficulty if any, in the implementation of the circular should be brought to the notice of the Board. Hindi version would follow.**

Yours faithfully,

(ROHAN)

Under Secretary to the Govt. of India