

**Circular No. 1028/16/2016-CX**

**F.No. 21/1/2016-CX.I  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs**

New Delhi, dated the 26<sup>th</sup> April, 2016

To

All Principal Chief Commissioner / Chief Commissioners of Customs, Central Excise & Service Tax;

All Director Generals of Customs, Central Excise & Service Tax;

All Principal Commissioners/ Commissioners of Customs, Central Excise & Service Tax;

Webmaster, CBEC

**Subject:- Clarification with regard to disposal of Call Book cases which have been decided by Courts or Board has issued clarification-reg**

Sir/Madam,

Attention is invited to Circular No. 162/73/95-CX, dated 14-12-1995, Circular No. 719/35/2003-CX, dated 28.05.2003 and Circular No. 992/16/2014-CX, dated 26.12.2014, where the Board had specified the following categories of cases which can be transferred to the Call Book, namely,

- i. Cases in which the department has gone in appeal to the appropriate authority,
- ii. Cases where injunction has been issued by Supreme Court/ High Court/ CEGAT, etc.
- iii. Cases where audit objections are contested. (stands rescinded vide Circular No. 1023/11/2016-CX, dated 8.4.2016)
- iv. Cases where the board has specifically ordered the same to be kept pending and to be entered into the Call Book.
- v. Cases referred to Settlement Commission.

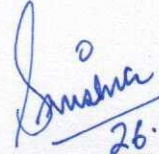
2. References have been received from field formations requesting clarification on disposal of Call Book cases pertaining to (i), (ii) and (iv) above, when the same have been decided on merit by Hon'ble Supreme Court or High Courts and where such order of Hon'ble High Court has attained finality, or in cases where Board has, after the issue of instruction as in clause (iv) above, has issued a clarification on merit.

3. The matter has been examined. It is hereby clarified that such cases shall be taken out of Call Book and adjudicated where:-

- (i) The issue involved has either been decided by Hon'ble Supreme Court or Hon'ble High Court and such order of the Hon'ble High Court has attained finality or,
- (ii) Board has issued new instruction or circular clarifying the issue involved, subsequent to issue of the order to transfer the case to the Call Book.

4. A separate direction to take such cases out of the Call Book should not be awaited from the Board. This clarification applies to cases involving Central Excise duty, Customs duty and Service Tax.

5. Field formations may be informed accordingly. Difficulty experienced, if any, in implementing the circular should be brought to the notice of the Board. Hindi version would follow.

  
26.04.16

**(Santosh Kumar Mishra)**  
**Under Secretary to the Government of India**