



केन्द्रीयकरके प्रधान आयुक्तकाकार्यालय  
Office of the Principal Commissioner of Central Tax  
विशाखापत्तनमकेन्द्रीयवस्तुएंवासेवाकरआयुक्तालय  
Visakhapatnam Central GST Commissionerate  
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ISO 15700  
CERTIFIED



**व्यापारीक सूचनासंख्या TRADE NOTICE NO 01/2021**

**Dated 27.12.2021**

**Subject:- Clarification in respect of the Master Circular No. 1053/02/2017-CX dated 10.03.2017 – Reg.**

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Attention of the Trade & Industry is invited to the CBIC Circular No. 1079/03/2021-CX dated 11.11.2021(Available at <http://www.cbic.gov.in/Excise-Circulars-Instructions>)issued by the Central Board of Indirect Tax and Customs, Department of Revenue, Ministry of Finance, Government of India wherein the following guidelines/clarifications are issued.

2. The relevant text given in the Circular is reproduced hereunder for ready reference.

- Para 5.0 of the Master Circular No. 1053/02/2017-CX dated 10.03.2017 merely reiterates the principle of pre-show cause notice consultation enunciated vide aforementioned instruction dated 21.12.2015. Further, vide Circular No. 1076/02/2020-CX dated 19.11.2020, it was clarified that “Pre-show cause notice consultation with assessee, prior to issuance of SCN in case of demand of duty is above Rs.50 Lakhs (except for preventive/offence related SCNs) is mandatory & shall be done by the Show cause notice issuing authority”.
- Subsequent to this, a reference has been received from the DGGI to clarify whether DGGI formations fall under the exception/exclusion category of the CBIC’s instruction supra dated 21.12.2015 or otherwise.
- In this regard, it is hereby clarified that exclusion from pre-show cause notice consultation is case-specific and not formation specific.

- It is, therefore, reiterated that pre-show cause notice consultation shall not be mandatory for those cases booked under the Central Excise Act, 1944 or Chapter V of the Finance Act, 1994 for recovery of duties or taxes not levied or paid or short levied or short paid or erroneously refunded by reason of:-

- (a). fraud: or
- (b). collusion: or
- (c). willful mis-statement: or
- (d) Suppression of facts: or

(e). contravention of any of the provision of the Central Excise Act, 1944 or Chapter V of the Finance Act, 1994 or the rules made there under with the intent to evade payment of duties or taxes.

3. The contents of the Trade Notice may be brought to the notice of all concerned.



(S. FAHEEM AHMED एस. फहीम अहमद)

Principal Commissioner प्रधान आयुक्त

{Issued from file C. No.

GEXCOM/TECH/GST/1170/2021-TECH-O/o Pr COMMR-CGST-VISAKHAPATNAM}

सेवा में To,  
The Trade (as per the Distribution List)

प्रतिलिपि Copy to:

1. The Additional Commissioner of Central Tax, Visakhapatnam CGST Commissionerate, Visakhapatnam.

केंद्रीय कर के अपर आयुक्त, विशाखापत्तनम सीजीएसटी आयुक्तालय, विशाखापत्तनम

2. All the JDC/JAC's under Visakhapatnam CGST Commissionerate with a direction to give wide publicity.

विशाखापत्तनम सीजीएसटी आयुक्तालय के तहत सभी JDC / JAC को व्यापक प्रचार देने के लिए एक निर्देश के साथ

3. The Superintendent (Computers), Visakhapatnam CGST Commissionerate, Visakhapatnam for uploading the Trade Notice in Commissionerate's Website.

आयुक्तालय की वेबसाइट पर व्यापारीक सूचना अपलोड करने के लिए अधीक्षक (प्रणाली),

विशाखापत्तनम CGST आयुक्तालय, विशाखापत्तनम।