

PENDENCY POSITION OF AUDIT PARA(Central Excise) IN RESPECT OF GUWAHATI COMMISSIONERATE FOR August-2018 (Rs in Lakh)

Sl.No	AUDIT REPORT NO.	AUDIT PARA NO.	DAP No.	ISSUE INVOLVED	NAME OF THE ASSESSEE	AMOUNT OF SHORT LEVY and corresponding period pointed out by Audit.	Remarks
1	2	3	4	5	6	7	8
1	Audit REPORT 2003-04 (Central Excise)	AP No. 5.2.2/2003-04,	DAP No 53/2003-04 . IOC LTD	Non realisaion of interest on delayed payment of differential duty. The issue in brief is that the assessee collected Central Excise duty for the period1/4/96 to 31/3/2000 at enhanced rate which was increased w.e.f. 23 July 1996 simultaneously with the increase in price.However , the differntial duty of Rs. 187.14 lakhs so collected were deposited quite belatedly ranging from 2 days to 1525 days. Therefore the interest amounting to Rs. 39.96 lacs is payable for delayed deposit of duty. The Audit is of the view that in terms of Sec 11D of the Central Excise Act., any amount collected representing Central Excise duty is to be deposited forthwith to the Govt. Exchequer.	M/s IOC Ltd, Betkuchi under Guwahati Division	Rs.39.96 Lakh. (Interest) for the period from 1-4-96 to 31.03.2000.	Reply sent by Commissioner on 07/08/06 to Comm (PAC) contesting the para. The Ministry's action taken report was submitted to the CAG on 6th January 2006 with the view that there was no provision at that time to charge interest on delayed payment of duty. Further reply was submitted on 22/3/10 inter-alia expressing the view that the Revenue considered the payment of the assessee as adequate and the question of recovery of interest does not arise.
2	2004-05(Central Excise)	AP No. 12.4.4/2004-05,	DAP No 71/2004-05 HPC LTD	Writing or printing paper falling under Sub- heading 4802.10 is charged to NIL rate of duty provided that these are supplied directly from the factory of manufacture under purchase order placed by Text Book Publication Corporation or Board. Where no such corporation exists the orders are to be placed by an officer not below the rank of a Deputy Secretary of the State Govt . This is made available in terms of Chapter note of Chapter 48. The audit objected that from 23 rd May 04 to 30 th June 04 the assessee cleared 1002.07 tonnes of printing papers valued at Rs. 2.53 crores on the basis of order placed by Project Director of Sarba Shiksha Abhiyan Authority , Punjab which is not specified in the Chapter Note. The Audit objected that the benefit is passed to a non- govt organisation.	M/s HPC Ltd, under Guwahati Division	Rs.40.45 Lakh. For the period from 1-2-2003 to 30.06.04	Reply sent by Commissioner on 13/07/07 to SO(PAC).Also a report was sent on 24.08.10 to Commissioner (PAC) However , a similar issue has been dropped by the Commissioner and the Committee of Chief Commissioners also accepted the O- i -O.
3	CA NO 30/2009-10	2.24.1/2010-11	98/2009-10	Non payment of duty on clearance of Waste & Scrap of Capital Goods durin the year 2006-07,2007-08 valued at ` 150.74 Lakh, duty of which is calculated at ` 24.12 lakh.	M/s IOC LTD. (GUWAHATI REFINERY)	Rs 24.12 lakh	ATN SUBMITTED TO COMMISSIONER (PAC) ON 07/06/2011