

PENDING SOF IN RESPECT OF GUWAHATI COMMISSIONERATE -August-2018 (Central Excise)

Sl. No.	Para No.	SOF No. & Date	No & date of Original Audit Para	Date of receipt	Issue Involved in brief	Department's stand	Amount involved (in Rs. lakh)			Whether accepted or not	SCN issued if any	Recovery if any	REMARKS
							Duty	Penalty	Others				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	1	CERA/GHY/SF/13-14/16 dt. 10.12.2013	M/S IOCL, Guwahati Refinery	16.12.2013.	Non-levy of Central Excise duty		342.18						Compliance submitted on 27.01.2014. Under examination of CAG H.Q. as intimated vide No.CERA/TBA-POL/2013-14/1273 dated 21.07.2015.
	2	do	M/S IOCL, Bongaigaon Refinery	16.12.2013.	Impact on revenue due to incorrect grant of exemption notification		340.81						do
	3	do	M/S IOCL, Bongaigaon Refinery	16.12.2013.	Incorrect determination of duty on Interface quantity of SKO mixed with MS/HSD		205.04						
2	4	CERA/CE/Review SF 08/13-14/HD-1615 dt. 7.3.14	Commissioner	18.03.2014.	Para-1: No training on Prosecution Matter		0						Compliance submitted on 16.06.2014. Converted to Performance A/R No. 29.
	5	do	Commissioner	18.03.2014.	Para-2: No exercise conducted by the department to identify habitual offenders		0						Compliance submitted on 16.06.2014. Converted to Performance A/R No. 29.
3	6	CERA/CE/SF/14-15/6/HD-38 dt. 11.4.14	M/S Shree Sanyeeji Rolling Mills, Guwahati, CE Range-VIII	28.04.2014.	Para-1: Non payment of central excise duty due to irregular availing of exemption notification		107.06					Amount with interest recovered from refund claim.	Compliance submitted on 08.05.2014.
4	7	RA/CE/GHY/SF/TBA-SSI/14-15/04/1822 dated 29.09.2014.	Range-II/V, Guwahati Central Excise Division Tezpur/Mangaldai Range, Tezpur Division	21.10.2014.	Para1: Non imposition of penalty								Compliance submitted on 11.03.2015, 20.07.2015, 27.07.2015 and 21.08.2015. F
	8		Range-II/V, Guwahati Central Excise Division	21.10.2014.	Para 2: Non payment/Short-payment of Central Excise Duty							Assesseees have paid the requisite amount with interest.	Compliance submitted on 11.03.2015. Closure report awaited.
	9		Range-II/V, Guwahati Central Excise Division & Mangaldai Range, Tezpur Division	21.10.2014.	Para 3: Non-reversal/ Short reversal of Cenvat Credit							Assesseees have paid the amount/ SCN has been issued.	Compliance submitted on 11.03.2015. Closure report awaited.

	10		Tezpur Range, Tezpur Division	21.10.2014.	Para 4: Excess availing of Cenvat Credit						Assessee has paid the amount.	Compliance submitted on 11.03.2015. Closure report awaited.
	11		Range-II, Guwahati Central Excise Division	21.10.2014.	Para 5: Irregular availing/ utilisation of Cenvat Credit						Assessee has paid the amount with interest.	Compliance submitted on 11.03.2015. Closure report awaited.
	12		Guwahati Central Excise Division	21.10.2014.	Para 6: Delay in adjudication of cases relating to SSI							Compliance submitted on 11.03.2015. Closure report awaited.
	13		Guwahati Central Excise Division, Tezpur Division, Guwahati Commissionerate	21.10.2014.	Para 7: Non-establishment of Help Centers and Tax Clinics							Compliance submitted on 11.03.2015. Closure report awaited.
5	14		Guwahati Commissionerate	17.11.2014.	Para1: Delay in issuance of SCN		74.88634					Compliance submitted on 07.01.15. Reply not tenable as per letter dtd 23.09.2015. Further compliance submitted on 09.11.2015.
	15		Guwahati Commissionerate	17.11.2014.	Para 2: Delay in issue of adjudication orders							Compliance submitted on 07.01.15.
	16		Guwahati Commissionerate/ Guwahati Division	17.11.2014.	Para 3: Issue of adjudication orders beyond prescribed time frame							Compliance submitted on 07.01.15.
	17	RA/CERA/CE/GHY/S F/TBA-SCN & ADJN/14-15/36/3029 dated 10.11.2014.	Guwahati Commissionerate/ Guwahati Division/Tezpur Range	17.11.2014.	Para 4: Non-issuance of adjudication orders after P/H within stipulated period							Compliance submitted on 07.01.15.
	18		Guwahati Commissionerate	17.11.2014.	Para 5: Irregular granting of excess number of P/H							Compliance submitted on 07.01.15. Para under examination as per letter dtd 23.09.2015.
	19		Range-VI, Guwahati Central Excise Division	17.11.2014.	Para 6: Adjudication not done							Compliance submitted on 07.01.15. Further compliance sought on 23.03.2015. Reminder issued on 06.04.2015
	20		Guwahati Commissionerate/ Guwahati Division	17.11.2014.	Para 7: Improper maintenance and monitoring of Call-book cases							Compliance submitted on 07.01.15. Further compliance to Para7(A) on 09.11.2015.
	21		Guwahati Commissionerate	17.11.2014.	Para 8: Control & Supervision of lower formations							Compliance submitted on 07.01.15.
	22		Guwahati Commissionerate	02.02.2015.	Para 1:Working of various modules of ACES Para 1.2 : Registration		0					Compliance submitted on 02.06.15.

6	23	CERA/CE/SF/Guwahati/Woking of ACES/2014-15/49/3757 dated 23.01.2015.	Guwahati Commissionerate	02.02.2015.	Para 1.3: Returns	0					Compliance submitted on 02.06.15.
			Guwahati Commissionerate	02.02.2015.	Para 1.4: Export	0					Compliance submitted on 02.06.15.
			Guwahati Commissionerate	02.02.2015.	Para1.5: Refund	0					Compliance submitted on 02.06.15.
			Guwahati Commissionerate	02.02.2015.	Para 1.6: Dispute Resolution	0					Compliance submitted on 02.06.15.
			Guwahati Commissionerate	02.02.2015.	Para 1.7: Audit	0					Compliance submitted on 02.06.15.
			Guwahati Commissionerate	02.02.2015.	Para1.8: Reports	0					Compliance submitted on 02.06.15.
			Guwahati Commissionerate	02.02.2015.	Para 2: Performance on working of ACES	0					Compliance submitted on 02.06.15.
	24		Guwahati Commissionerate	02.02.2015.	Para 3: General Issues	0					Compliance submitted on 02.06.15.
	7	25	No. RA/CE/GHY/SF/PA-CENVAT/15-16/18 dated 30.07.2015.	M/s IOCL, Bongaigaon Refinery, BRPL CE Range-I, Dhubri Division	07.08.2015.	Para 1: Short reversal of Cenvat Credit	12.27				Reply received.
26		M/s IOCL, Guwahati Refinery, Range-IIE, Guwahati Division		07.08.2015.	Para 2: Para 2.1: Irregular availing of Cenvat Credit of service tax paid on airfare	2.04				SCN has been issued	Compliance submitted on 07.12.2015.
					Para 2: Para 2.2: Irregular availing of Cenvat Credit of service tax paid on hotel accomodation service	0.74			do	Compliance submitted on 07.12.2015.	
27		M/s Bhuyan Associates, Range-IID, Guwahati Division.		07.08.2015.	Para 3: Short reversal of Cenvat credit	0.27				Paid the amount	Compliance submitted on 07.12.2015.
28		Guwahati-I, II/ Dhubri Division		07.08.2015.	Para 4: Inadequate verification of Cenvat credit availed	0				Reply received.	Compliance submitted on 07.12.2015.
29	Guwahati Commissionerate (TAR)	07.08.2015.	Para 5: Inadequate monitoring leading to non-recovery of arrear	11.27				do	Compliance submitted on 07.12.2015.		
8	30	No.RA/CE/SF/15-16/41/4115 dated 08.02.2016.		01.03.2016.	Para 1: Unwarranted financial accomodation leading to blockade of Government Revenue due to Departmental inaction	0.0877539					Compliance submitted by HQ TAR on 02.03.2016 & 09.03.2016.
	31			01.03.2016.	Para 2: Blockade of Service Tax due to improper monitoring	24.22					Compliance submitted by HQ TAR on 02.03.2016 & 09.03.2016.
	32			01.03.2016.	Para 3: Blockade of Central Excise Revenue	3.08					Compliance submitted by HQ TAR on 02.03.2016 & 09.03.2016.
	33			01.03.2016.	Para 4: Blockade of Government Revenue due to failure in timely filing of Miscellaneous application	60.15					Compliance submitted by HQ TAR on 02.03.2016 & 09.03.2016.

	34			01.03.2016.	Para 5: Departmental reluctance to write-off irrecoverable dues by way of miscategorisation of cases in respect of Central Excise		2.18						Compliance submitted by HQ TAR on 02.03.2016 & 09.03.2016.
	35			01.03.2016.	Para 6: Departmental reluctance to write off irrecoverable dues in respect of Service Tax		72.48						Compliance submitted by HQ TAR on 02.03.2016 & 09.03.2016.
	36			01.03.2016.	Para 7: Miscategorisation of cases in respect of Service Tax		Procedural						Compliance submitted by HQ TAR on 02.03.2016 & 09.03.2016.
	37			01.03.2016.	Para 8: Lapses at the Range level in respect of recovery of arrears		Procedural						Compliance submitted by HQ TAR on 02.03.2016 & 09.03.2016.
9	38				Para 1: Short levy of duty due to non-inclusion of retained VAT remission amt. in the transaction value		rs. 6328563						
	39				Para 2: Short levy of duty due to non-inclusion of extra amount collected from buyer in the assessable value.		Rs 660606						
	40				Para 3: Irregular availing of CENVAT credit of Ed. Cess & S.H.Ed. Cess		Rs. 682104						
	41				Para 4: Irregular utilization of CENVAT Credit on cesses for payment of duty		Rs. 135244						

42	CERA/CE/SF/16-17/72	Range 1B & 1D	03.03.2017	Para 5: Loss of Govt. Revenue due to SCN being time barred.	Rs. 419852							reply of div 1 received on 12.05.2017. Forwarded on 04.07.2017	
43				Para 6: No action taken for delay in submission of returns	Procedural								
44				Para 7: Short payment of duty	Rs. 294024								
45				Para 8: Undervaluation of goods resulting in short payment of duty.	Rs. 122002								
46				Para 9: Non-submission of mandatory returns	Procedural								
47				Para 10: Absence of provision for pollution control in Central excise	Procedural								
48				Para 11: Difference in revenue figures as shown in ACES & as maintained by the commissionerate.	Procedural								
49	LAR/BO-GHY/Ghy-APPEAL/SF/18-19/03	GSTA/LAR/GHY/COM M.APPEAL/2018-19/01	08.08.2018	1.1: Rejection of Department's appeal in CESTAT due to providing factually incorrect inputs	292.255							Letter sent To Hqrs(Appeal) Branch,Ghy on 7.8.2018. Reply yet to receive	
50	do	do	do	1.2: Rejection of department's appeal in High Court due to providing factually incorrect inputs	50.905							do	
51	do	do	do	1.3: Rejection of Department's appeal in CESTAT due to providing factually incorrect inputs	31.822							do	
52	do	do	do	1.4: Loss of Government Revenue due to delay in issue of SCN	18.765							do	
53	do	do	do	1.5: Inordinate delay in sanctioning refund resulted in payment of interest (other)	7.196							do	
54	GST Audit/SF/18-19/13	GSTA/LAR/GHY/GHY Commr/Recovery/2018-19/13	24.8.2018	1: Non-achievement of Targets	Procedural							Letter sent to Recovery Cell on 24.8.2018. Compliance submitted on 13.9.2018	
55	do	do	do	2: Non-initiation of recovery proceedings by Recovery Cell due to non-transfer of unrestrained case files	Procedural							do	
56	do	do	do	3(A)& (B): Blockade of government revenue due to non-initiation of recovery proceedings (Assistant Commandant, CISF Unit & Jeevan Suraksha Real Estate Ltd)	422.17(197.17+225.00)							do	