

**ADMINISTRATION OF PROSECUTION AND
PENALTIES IN CENTRAL EXCISE & SERVICE
TAX**

[Action Taken by the Government on the Observations/Recommendations of
the Committee contained in their Sixty-third Report (16th Lok Sabha)]

MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF EXCISE AND CUSTOMS)

PUBLIC ACCOUNTS COMMITTEE
(2016-17)

SEVENTY-SEVENTH REPORT

SIXTEENTH LOK SABHA



LOK SABHA SECRETARIAT
NEW DELHI

SEVENTY-SEVENTH REPORT
PUBLIC ACCOUNTS COMMITTEE
(2016-17)

SIXTEENTH LOK SABHA

**ADMINISTRATION OF PROSECUTION AND
PENALTIES IN CENTRAL EXCISE & SERVICE TAX**

[Action Taken by the Government on the Observations/ Recommendations of the Committee contained in their Sixty-third Report (16th Lok Sabha)]

MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF EXCISE AND CUSTOMS)



Presented to Speaker, Lok Sabha on 29.04.2017

Presented to Lok Sabha on: 18.7.2017

Laid in Rajya Sabha on: 18.7.2017

LOK SABHA SECRETARIAT
NEW DELHI

April, 2017/ Vaisakha, 1939 (Saka)

CONTENTS

	PAGE
COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE (2016-17)	(iii)
COMPOSITION OF THE SUB-COMMITTEE-III OF PUBLIC ACCOUNTS COMMITTEE (2016-17)	(v)
INTRODUCTION	(vii)
CHAPTER I Report	1
CHAPTER II Observations/Recommendations which have been accepted by Government	10
CHAPTER III Observations/Recommendations which the Committee do not desire to pursue in view of the replies received from Government	14
CHAPTER IV Observations/Recommendations in respect of which replies of Government have not been accepted by the Committee and which require reiteration	15
CHAPTER V Observations/Recommendations in respect of which Government have furnished interim replies	19

APPENDICES

I	Minutes of the Thirtieth sitting of Public Accounts Committee (2016-17) held on 24.4.2017	22
II	Minutes of the Tenth sitting of Sub-Committee-III of Public Accounts Committee (2016-17) held on 24.4.2017	25
III	Annexure A (Circular No. 1009/16/2015-CX)	27
IV	Annexure 1 (Note for PAC on Prosecution Management Module)	35
V	Analysis of the Action Taken by the Government on the Observations/Recommendations of the Public Accounts Committee contained in their Sixty-third Report (Sixteenth Lok Sabha)	37

**COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE
(2016-17)**

Prof. K.V. Thomas

Chairperson

MEMBERS

LOK SABHA

2. Shri Sudip Bandyopadhyay
3. Shri Prem Singh Chandumajra
4. Shri Nishikant Dubey
5. Prof. Richard Hay
6. Shri Gajanan Chandrakant Kirtikar
7. Shri Bhartruhari Mahtab
8. Smt. Riti Pathak
9. Shri Neelhu Rio
10. Shri Janardan Singh Sigriwal
11. Shri Abhishek Singh
12. Dr. Kirit Somaiya
13. Shri Anurag Singh Thakur
14. Shri Shivkumar C. Udasi
15. Dr. P. Venugopal

RAJYA SABHA

16. Shri Naresh Agrawal
17. Shri Satyavrat Chaturvedi
18. Shri Bhupender Yadav
19. Shri Bhubaneswar Kalita
20. Shri Shantaram Naik
21. Shri Sukhendu Sekhar Roy
22. Shri Ajay Sancheti

SECRETARIAT

1. Shri A.K. Singh - Additional Secretary
2. Shri Sukhi Chand - Joint Secretary
3. Shri T. Jayakumar - Director
4. Smt. Bharti Sanjeev Tuteja - Deputy Secretary

COMPOSITION OF SUB-COMMITTEE - III (DIRECT AND INDIRECT TAXES) OF THE
PUBLIC ACCOUNTS COMMITTEE (2016-17)

Convenor	:	Shri Nishikant Dubey
Alternate Convenor	:	Shri Satyavrat Chaturvedi
Members	:	Shri Shivkumar C. Udasi Prof. Richard Hay Shri Sukhendu Sekhar Roy Shri Ajay Sancheti

INTRODUCTION

1. I, the Chairperson, Public Accounts Committee (2016-17), having been authorised by the Committee, do present this Seventy-seventh Report (Sixteenth Lok Sabha) on Action Taken by the Government on the Observations/Recommendations of the Committee contained in their Sixty-third Report (Sixteenth Lok Sabha) on 'Administration of Prosecution and Penalties in Central Excise & Service Tax' relating to the Ministry of Finance (Department of Revenue) (Central Board of Excise and Customs).

2. The Sixty-third Report was presented to Lok Sabha/laid in Rajya Sabha on 16.12.2016. Replies of the Government to the Observations/Recommendations contained in the Report were received on 6.04.2017. The Sub-Committee III (Direct and Indirect Taxes) of PAC and thereafter the Public Accounts Committee (2016-17) considered and adopted the draft Report at their respective sitting held on 24.04.2017. Minutes of the Sitzings are given at Appendix-I and II.

3. For facility of reference and convenience, the Observations and Recommendations of the Committee have been printed in thick type in the body of the Report.

4. The Committee place on record their appreciation of the assistance rendered to them in the matter by the Office of the Comptroller and Auditor General of India.

5. An analysis of the Action Taken by the Government on the Observations/Recommendations contained in the Seventy-seventh Report (Sixteenth Lok Sabha) is given at Appendix-V.

NEW DELHI;
24 April, 2017
4 Vaisakha, 1939 (Saka)

PROF. K.V. THOMAS
Chairperson
Public Accounts Committee

CHAPTER - I

REPORT

This Report of the Public Accounts Committee deals with Action Taken by the Government on the Observations/Recommendations of the Committee contained in their Sixty-third Report (Sixteenth Lok Sabha) on "Administration of Prosecution and Penalties in Central Excise & Service Tax" based on C&AG Audit Report No.29 of 2014 relating to Ministry of Finance (Department of Revenue) (Central Board of Excise and Customs).

2. The 63rd Report (Sixteenth Lok Sabha) was presented to Lok Sabha/laid in Rajya Sabha on 16.12.2016. It contained 8 Observations/Recommendations. Action Taken Notes in respect of all the Observations/Recommendations have been received from the Ministry of Finance (Department of Revenues) and categorized as under:

- (i) Observations/Recommendations of the Committee which have been accepted by the Government:

Paragraph Nos. 1,5 and 8

Total: 3
Chapter- II

- (ii) Observations/Recommendations which the Committee do not desire to pursue in view of the replies received from the Government:

-NIL-

Total: NIL
Chapter- III

- (iii) Observations/Recommendations in respect of which replies of Government have not been accepted by the Committee and which requires reiteration:

Paragraph Nos.- 4,6 and 7

Total: 3
Chapter- IV

- (iv) Observations/Recommendations in respect of which Government have furnished interim replies:

Paragraph Nos. 2 and 3

Total: 2
Chapter- V

3. The detailed examination of the subject by the Committee had revealed certain shortcomings/deficiencies on the part of the Ministry of Finance (Department of Revenue)

which *inter-alia* included serious lacunae in administration of Prosecution and Penalties by CBEC, prosecution cases involving meagre amounts were pending for years, delays on part of the Department and non-following of the timelines prescribed in various circulars issued by the Ministry. The Committee had accordingly given their Observations/Recommendations in their Sixty-third Report.

4. The Action Taken Notes furnished by the Ministry of Finance (Department of Revenue) have been reproduced in the relevant Chapters of this Report. The Committee will now deal with action taken by the Government on their Observations/Recommendations which either need reiteration or merit comments. The Committee desire that Action Taken Note in respect of Observations/Recommendations contained in Chapter I and final action taken replies in respect of the Recommendations contained in Chapter V for which interim replies have been given by the Government may be furnished to them within six months of the Presentation of the Report to the House.

Recommendation Para No. 2

5. The Committee noted from the Audit observation that there were 593 prosecution cases pending as on 31 March, 2013 involving a money value of ₹2011.56 crore and out of which 155 cases were pending in Surat I and Ahmedabad I Commissionerates and from the reply of the Ministry that as on 31 March 2015 the total pendency of Central Excise prosecution cases is 1292 and Service Tax is 34. The Committee strongly felt that the lack of adequate monitoring on the part of the Department has resulted in increasing pendency. The Committee while noting that pursuant to the Audit observations, a comprehensive circular had been brought out superseding all the circulars issued earlier were of the view that the Department should ensure that circular is implemented in letter and spirit and make all out efforts to expedite/ withdraw the prosecution proceedings by evolving a robust in-built monitoring mechanism whereby review of all pending cases is done periodically to ensure adequacy of action taken by the officers in disposal of the cases alongwith tracking of the expenditure details in carrying out these prosecution proceedings. The Committee were of the view that prosecution registers maintained at various commissionerates be also checked periodically, the cases pending in the courts are pursued actively with the Chief Judicial Magistrate for expediting the hearings, and the cases where on identical allegation a noticee has been exonerated in the quasi-judicial proceedings are withdrawn. The Committee further observed that all these measures would eventually help the Ministry in a better administration of the prosecution and penalties.

6. The Ministry in their Action Taken Notes have stated as under:

"The recommendation of the Committee has been noted and the department has started working on Prosecution Management Module (PMM) which is designed as part of the implementation of the MIS electronically as per details enclosed as Annexure-1. The suitable Circular/Instruction would be considered with implementation of Prosecution Management Module (PMM), a robust in-built monitoring mechanism to review all pending cases of prosecution along with tracking of the expenditure details."

7. While vetting the said ATNs, the Audit made the following comments:

"Finally vetted on the responsibility of the Ministry to ensure timely implementation of PMM. Effectiveness of the same will be examined in future audit."

8. In their further comments to the above audit observation, the Ministry stated as under:

"It is in the advance stage of development PMM software and will be implemented by on or before 31st July, 2017."

9. The Committee had noted that lack of adequate monitoring on part of the Department has resulted in increasing pending cases and had recommended that a robust in-built monitoring mechanism be evolved whereby review of all pending cases is done periodically to ensure adequacy of action taken by the officers in disposal of the cases alongwith tracking of the expenditure details in carrying out these prosecution proceedings. The Committee while noting the reply of the Ministry that in deference to the recommendation of the Committee, the Ministry (Department of Revenue) has taken an initiative to develop Prosecution Management Module (PMM) for electronically capturing the important data on a real-time basis at critical stages of the prosecution process from initiation of prosecution proposals till issue of the final order and judgement by the court and storing them in an online prosecution database acknowledge the efforts made by the Ministry to facilitate easy monitoring of the compliance of the prosecution processes, as stipulated in the various instructions/circulars issued by the Department from time to time, by the senior most officers. The Committee, further, desire that the Ministry may prescribe a time frame for filing of an application for requesting the courts for withdrawal of cases where an identical allegation a noticee has been exonerated in the quasi-judicial proceedings and the order has attained finality.

The Committee while noting that PMM would not facilitate monitoring (a) whether all the Order in Original (O-I-O) have been subsequently reviewed or not from the angle of prosecution; (b) all the O-I-Os which are pending for review from

prosecution angle; (c) whether all the cases of arrests have been subsequently reviewed or not; (d) the delay which had taken place in sending the prosecution proposal after the receipt of the decision of the adjudicating authority, in DGCEI cases; (e) cases which on review were found fit for prosecution but where prosecution proposals are yet to be sent, are of the view that suitable monitoring mechanism may be evolved for such cases under intimation to the Committee.

The Committee further desire that the PMM should be developed in a way that it is also ready for the GST regime and subsequent changes in the provisions.

OBSERVATION/RECOMMENDATION NO.3

10. The Committee noted from the Audit observation that 11 cases involving an amount of ₹1.82 lakh has been pending for more than 30 years and in 43 cases pendency periods are not even available. The Committee were shocked to note that two prosecution cases with petty amounts of ₹9000 and ₹750 are pending since 1973 and 1978 respectively. The Committee noted from the reply of the Ministry that the prosecution in both these cases were launched in the years 1973 and 1978 before the monetary limit of ₹10000 for launching prosecution was prescribed. The Committee while noting that 288 pending cases were older than 15 years and involve duty of ₹5 lakhs or less with an average of ₹80000/- per case conveyed their unanimous view during evidence cases involving meagre amounts pending for decades is more of a harassment of the officials as well as the defendants. Also, charges of lawyers and TA/ DA claims of the officials often result in expending more than the amounts involved in the prosecution. The Committee appreciated that the Ministry has now decided to recommend filing of application before the court to withdraw from prosecution of the cases where evasion of Central Excise duty is less than ₹5 lakh and is pending for more than 15 years and desire that the limits prescribed vide this circular be reviewed periodically to factor in the inflationary trends. The Committee while acknowledging that the bigger and habitual offenders should not be allowed to get away feel that the Ministry should now ensure that the cases are disposed off timely and such huge pendencies do not recur. The Committee also desired that fast track mechanism for disposal of the pending cases may be evolved preferably by holding lok adalats.

11. The Ministry in their Action Taken Notes have stated as under:

"The Ministry has noted the recommendation for compliance."

12. While vetting the said ATNs, the Audit made the following comments:

"Finally vetted on Ministry's responsibility."

13. The Ministry offered no further comments on the matter.

14. The Committee were of the view that cases involving meagre amounts as little as ₹ 750 pending for decades is more of a harassment of the officials as well as the defendants. Also, charges of lawyers and TA/DA claims of the officials often result in expending more than the amounts involved in the prosecution. The Committee had, therefore, desired that fast track mechanism for disposal of the pending cases may be evolved preferably by holding lok adalats. The Committee while noting from the reply of the Ministry that the prosecution database and various useful reports derived from them would be readily accessible in user-friendly manner to the top management of CBEC on a real-time basis to facilitate effective monitoring of the prosecution processes are of the view that once clear picture of the pendencies in prosecution cases is available after implementation of PMM, the Ministry may hold lok adalats for fast tracking disposal of the long pending cases. The Ministry may also ensure that all cases where evasion of Central Excise Duty is less than ₹ 5 lakh and is pending for more than 15 years are also withdrawn. The Committee further desire that the Ministry may review monetary limits and their corresponding period of pendencies for withdrawal as below :

Amount in ₹	Time limit for withdrawal of pending cases
Upto 1,00,000	5 years
1,00,001 - 2,00,000	10 years
2,00,001 - 5,00,000	15 years

OBSERVATION/RECOMMENDATION NOS. 4 AND 7

15. The Committee in their Original Report noted that in all cases where the Commissioner of Central Excise in charge of judicial work is satisfied that prosecution should be launched, a proposal/investigation report for the purpose of launching prosecution should be forwarded to the Chief Commissioner for decision within one month of the adjudication of the case. However, according to Audit, in 138 prosecution cases, the forwarding of investigation reports suffered delays ranging from a month to 10 years to obtain mandatory sanction of the Chief Commissioner to launch prosecution and in 65 cases there was delay upto 4 years from DGCEI units in forwarding the investigation reports. The

Committee were shocked to note that a Ministry which is levying penalties on other parties on technical grounds is itself so casual in its working and is excusing itself with the reasoning that the standard of evidence required for prosecution has to be totally different and requires in-depth study and time consuming deliberation and therefore are only of administrative nature. Further, the Committee observed that though the guidelines prescribe that all the applications for compounding of offences must be disposed of within 6 months, there were delays upto 25 months in the disposal of application of compounding. Again, the Ministry stated that the guidelines have only been issued for necessary guidance and advice to the field formations and the said time limit is only advisory in nature. The Committee strongly deprecated the attitude of the Ministry as the audit has only gone by the guidelines made by the Ministry itself which have also been reiterated in the latest circular. The Committee earnestly desired that the Ministry may sensitize its officials about the timelines which are to be followed invariably.

16. The Ministry in their Action Taken Notes have stated as under:

"A letter would be written to all Chief Commissioners sensitizing them regarding the observations of the PAC. However, with implementation of Prosecution Management Module (PMM), all officers would have to follow the timelines as prescribed under Circular No. 1009/16/2015-CX dated 23rd October, 2015 as any delay on their part will be observed by the senior officers of the department including Members of the Board."

17. While vetting the said ATNs, the Audit made the following comments:

"Copy of the letter addressed to all Chief Commissioners may be provided."

18. In their further comments to the above audit observation, the Ministry stated as under:

"Copy of the letter addressed to all Chief Commissioners is enclosed as Annexure-A."

19. The Committee in their Original Report further noted that in 61 cases under 12 Commissionerates and in four cases under DGCEI Mumbai, Audit could not verify whether the investigation reports were submitted within the stipulated time or not due to non-availability of records. The Committee further noted that Audit could not identify the pendency period in 43 prosecution cases as Department was not able to provide details of date of filing of complaint. The Committee also found that in five cases, the copies of approval by Chief Commissioner were not available in the relevant records. The Committee were shocked to note that the papers might have been misplaced/ lost from the records when a clear guideline exists that it shall be the responsibility of the officer who has been

authorized to file complaint, to take charge of all documents, statements and other exhibits etc. The Committee directed that the responsibility for lost/ misplaced documents be fixed and appropriate action taken against the officers found responsible in this regard. The Committee also desired that all the all records/files be stored in digitized format, henceforth, so that they are always readily available for verification.

20. The Ministry in their Action Taken Notes have stated as under:

"The Ministry has noted the recommendation for compliance. With implementation of Prosecution Management Module (PMM), all the important documents of the Prosecution cases will be uploaded in this module. Kindly refer Annexure-1 for details."

21. While vetting the said ATNs, the Audit made the following comments:

"The reply is silent on the PAC instructions for fixing the responsibility for loss of documents and taking necessary action."

22. In their further comments to the above audit observation, the Ministry stated as under:

"The PMM module will take care of uploading of all the important documents and the information. Therefore, the documents will always be available for inspection. However, for the past cases, wherever, the lost documents/files could not be re-constructed, and in this regard Department has issued letter to all Chief Commissioners of Central Excise & Service Tax sensitizing them regarding the observation of the PAC and reiterating instructions issued vide F.No.238/15/2015-CX-7 dated 16.12.2015 initiating action for fixing responsibility in cases of serious lapses noticed by the C&AG Audit."

23. The Committee had noted from the reply of the Ministry that the guidelines have only been issued for necessary guidance and advice to the field formations and the said time limit is only advisory in nature and had accordingly desired that the Ministry may sensitize its officials about the timelines which are to be followed invariably. The Committee note from the reply of the Ministry that it would be issuing a letter to all Chief Commissioners sensitizing them regarding the observations of the PAC. The Committee further note that the Audit had asked the Ministry to furnish a copy of the same which as per the reply of the Ministry was enclosed at Annexure A. Similarly, the Committee had directed that the responsibility for lost/ misplaced documents be fixed and appropriate action taken against the officers found responsible in this regard. As per the reply of the Ministry, wherever, the lost documents/files could not be re-constructed, the Department has issued letter to all Chief Commissioners of Central Excise & Service Tax sensitizing them regarding the observation of the PAC and reiterating instructions issued vide

F.No.238/15/2015-CX-7 dated 16.12.2015 initiating action for fixing responsibility in cases of serious lapses noticed by the C&AG Audit. However, on perusal of the replies, the Committee note that Annexure A contains a copy of the circular issued in 2015 and nowhere in the replies furnished by the Ministry, the reiteration of the Circular by the Ministry could be found. The Committee while taking serious note of the callous reply of the Ministry desire that the letter may be issued at the earliest.

OBSERVATION/RECOMMENDATION NO.6

24. The Committee noted that Director General (inspection) and Principal Collector, who would be inspecting the offices of Collectors should specially check the points contained in the Circular at the time of conducting inspection, however, in many cases DG (inspection) failed to make any observations pertaining to the prosecution cases as specified in the circular. The Committee were of the considered opinion that inspections by higher officers are deterrent against the complacent behaviour of the officials. The DG should ensure that reasons for pendency and non-compliance of the guidelines of the Ministry are checked during field inspections and remarks made in writing and timelines be prescribed for action to be taken in this regard.

25. The Ministry in their Action Taken Notes have stated as under:

"It is submitted that the Prosecution cases are inspected and examined as per Board's Circular issued from time to time and irregularities noticed are recorded in the Inspections Reports of the DGPM. An inspection report is attached as Annexure-2 for reference. DG (Performance Management) has conducted the study regarding prosecution cases of all the zones, the report received from one of the zone is enclosed as example for reference as Annexure-3.

The Ministry has noted the recommendation for compliance."

26. While vetting the said ATNs, the Audit made the following comments:

"Since the issue pointed out by PAC is noticed in many cases where DG (Inspection) did not mention any observation pertaining to the prosecution cases, it is suggested that the Ministry may reiterate the instruction for scrupulously following the existing circular."

27. In their further comments to the above audit observation, the Ministry stated as under:

"The PMM module will take care of timely uploading of all the relevant documents and information in the system. The same can be monitored at the highest level in the Ministry. As stated earlier, PMM module will be implemented on or before 31st July, 2017."

28. The Committee had noted that in many cases DG (inspection) failed to make any observations pertaining to the prosecution cases as specified in the circular and opined that the DG should ensure that reasons for pendency and non-compliance of the guidelines of the Ministry are checked during field inspections and remarks made in writing and timelines be prescribed for action to be taken in this regard. The Committee note from the reply of the Ministry that the Prosecution cases are inspected and examined as per Board's Circular issued from time to time and irregularities noticed are recorded in the Inspections Reports of the DGPM. The Committee further note, as per Audit that DG (inspection), in many cases, did not mention any observation pertaining to the prosecution cases and reiterate that the DG should ensure that reasons for pendency and non-compliance of the guidelines of the Ministry are checked during field inspections and remarks made in writing and timelines be prescribed for action to be taken in this regard. The Committee express their unhappiness and desire that suitable action be taken against the then DG(Inspection) who failed to record, in many cases, the observations pertaining to prosecution cases. The Committee are of the view that successful monitoring of prosecution cases after the implementation of PMM would depend more on the promptitude of the senior most officers. The Committee, therefore, desire senior most officers be more vigilant and scrupulous in their approach.

CHAPTER II

OBSERVATIONS/RECOMMENDATIONS OF THE COMMITTEE WHICH HAVE BEEN ACCEPTED BY THE GOVERNMENT

OBSERVATION/RECOMMENDATION

The Committee note that prosecution is the commencement of a criminal proceeding, where the Government exhibits before a Court of Law the formal charges against a person accused of an offense and seeks to impose on such person a suitable punishment and penalty. Thus, in Central Excise, prosecution sets in motion a legal process by which Government seeks to ensure punishment of companies and persons concerned with evasion of Central Excise duty. A performance audit was conducted to seek an assurance that the systems and procedures relating to prosecution and penalty were adequate and adhered to by the Central Board of Excise and Customs. The Committee further note that the major findings of this performance audit were Eleven cases from 5 Commissionerates involving meager amount of ₹ 1.82 lakh which were under prosecution in various Courts for periods exceeding 30 years. Audit could not identify the pendency period in 43 prosecution cases having a revenue implication of ₹ 31.50 crore as the Department was not able to provide details of date of filing of complaint. In 138 prosecution cases in 27 Commissionerates, the sending of investigation reports suffered delays ranging from a month to over 10 years to obtain the mandatory sanction of the Chief Commissioner to launch prosecution. In 61 cases under 12 Commissionerates and in four cases under DGCEI Mumbai Audit could not verify whether the investigation reports were submitted within the stipulated time or not due to non-availability of records in the concerned files. In 175 cases relating to 37 Commissionerates and DGCEI, Delhi there was delay of a month to 15 years in filing complaints with the Courts of Law. Out of 46 selected Commissionerates, 30 Commissionerates reported that they are not doing any review on pending prosecution cases. Instances of delay in Court proceeding due lack of proper attention by the Departmental officers were noticed. In 19 cases where prosecution was initiated, none of the accused persons had been informed separately in writing about the offer of compounding. In 24 Commissionerates no remarks were found in the Director General

(Inspection) reports pertaining to prosecution cases. The Department was not reviewing the prosecution cases for withdrawal as per Board's Circular dated 4 April 1994. The Committee on their examination of the Report No. 29 of 2014 found serious lacunae in administration of Prosecution and Penalties by the CBEC, Department of Revenue, Ministry of finance. The Committee found that prosecution cases involving meagre amounts have been pending for years, delays on part of the Department and non-following of the timelines prescribed in various circulars issued by the Ministry. The Committee in the succeeding paragraphs have made their observations and recommendations on the subject.

[Para 1 of the 63rd Report of PAC, 16th Lok Sabha]

Action Taken Reply

The observations of the Hon'ble Committee have been carefully noted. The action taken on the Recommendations in the succeeding paragraphs are furnished in the relevant paragraphs.

Vetting comments of audit

No comments.

Ministry's further comments on vetting comments of audit

No comments.

Special Secretary to the Government of India
(F.No.238/18/2016-CX-7)

OBSERVATION/RECOMMENDATION

The Committee observe that a criminal complaint in a Court of Law should be filed only after the sanction of the Chief Commissioner has been obtained for prosecution and once prosecution is sanctioned, the complaint should be filed in court without any considerable delay. However, Audit found that there were delays upto 15 years in filing complaints with the Courts of law. The Committee note from the reply of the Ministry that the delays were procedural lapses and due to administrative reasons

which did not lead to any adverse revenue implications. The Committee while noting the casual response of the Ministry are of the view that the Ministry should prescribe timelines for every stage of filing a complaint with the court and any delays should only be condoned by the highest authority.

[Para 5 of the 63rd Report of PAC, 16th Lok Sabha]

Action Taken Reply

The Ministry has noted the recommendation for compliance. The Circular will be issued at the time of implementation of the Prosecution Management Module (PMM).

Vetting comments of audit

As implementation of PMM may take some time, it is advised to sensitize field formations about adherence to timelines as assured in Recommendation No.4.

Ministry's further comments on vetting comments of audit

Field formations will be suitably sensitized as advised. It is in the advance stage of development PMM software and will be implemented on or before 31st July, 2017.

Special Secretary to the Government of India
(F.No.238/18/2016-CX-7)

OBSERVATION/RECOMMENDATION

The Committee have learnt that 30 out of 46 selected Commissionerates reported that they are not doing any review on pending prosecution cases, lack of proper attention by the Departmental officers leading to delay in Court proceedings, not informed the accused separately about the offer of compounding in 19 cases and have not reviewed prosecution cases for withdrawal. The Committee, therefore, deprecate the officers of the Ministry for their lackadaisical approach. The Ministry has been issuing circulars but its own officials are conveniently ignoring the guidelines and working on their own pace. The Committee strongly desire that the officers who are prompt in disposing their work should be given incentives and those taking unduly long time should be warned and penalised without loss of time.

[Para 8 of the 63rd Report of PAC, 16th Lok Sabha]

Action Taken Reply

However, with implementation of Prosecution Management Module (PMM), the all officers have to follow the timelines as prescribed under Circular No. 1009/16/2015-CX dated 23rd October, 2015 as any delay on their part will be observed on time by the senior officers of the department including Members of the Board and suitable action initiated thereafter.

Vetting comments of audit

As implementation of PMM may take some time, it is advised to sensitize field formations about adherence to timelines as assured in Recommendation No.4. Further, the Ministry reply is silent on the issue of giving incentives to officials adhering to timelines and penalizing those delaying the case.

Ministry's further comments on vetting comments of audit

It is in the advance stage of development PMM software and will be implemented on or before 31st July, 2017.

Supervisory officers would be monitoring the work regarding prosecution as part of the key result areas of work which would be part of the annual appraisal of the officer.

Special Secretary to the Government of India
(F.No.238/18/2016-CX-7)



CHAPTER III

OBSERVATIONS/RECOMMENDATIONS WHICH THE COMMITTEE DO NOT
DESIRE TO PURSUE IN VIEW OF THE REPLIES RECEIVED FROM THE
GOVERNMENT

-NIL-

CHAPTER IV

OBSERVATIONS/RECOMMENDATIONS IN RESPECT OF WHICH REPLIES OF GOVERNMENT HAVE NOT BEEN ACCEPTED BY THE COMMITTEE AND WHICH REQUIRES REITERATION

OBSERVATION/RECOMMENDATION

The Committee further note that in all cases where the Commissioner of Central Excise in charge of judicial work is satisfied that prosecution should be launched, a proposal/investigation report for the purpose of launching prosecution should be forwarded to the Chief Commissioner for decision within one month of the adjudication of the case. However, according to Audit, in 138 prosecution cases, the forwarding of investigation reports suffered delays ranging from a month to 10 years to obtain mandatory sanction of the Chief Commissioner to launch prosecution and in 65 cases there was delay upto 4 years from DGCEI units in forwarding the investigation reports. The Committee are shocked to note that a Ministry which is levying penalties on other parties on technical grounds is itself so casual in its working and is excusing itself with the reasoning that the standard of evidence required for prosecution has to be totally different and requires in-depth study and time consuming deliberation and therefore are only of administrative nature. Further, the Committee observe that though the guidelines prescribe that all the applications for compounding of offences must be disposed of within 6 months, there were delays upto 25 months in the disposal of application of compounding. Again, the Ministry stated that the guidelines have only been issued for necessary guidance and advice to the field formations and the said time limit is only advisory in nature. The Committee strongly deprecate the attitude of the Ministry as the audit has only gone by the guidelines made by the Ministry itself which have also been reiterated in the latest circular. The Committee earnestly desire that the Ministry may sensitize its officials about the timelines which are to be followed invariably.

[Para 4 of the 63rd Report of PAC, 16th Lok Sabha]

Action Taken Reply

A letter would be written to all Chief Commissioners sensitizing them regarding the observations of the PAC. However, with implementation of Prosecution Management Module (PMM), all officers would have to follow the timelines as

prescribed under Circular No. 1009/16/2015-CX dated 23rd October, 2015 as any delay on their part will be observed by the senior officers of the department including Members of the Board.

Vetting comments of audit

Copy of the letter addressed to all Chief Commissioners may be provided.

Ministry's further comments on vetting comments of audit

Copy of the letter addressed to all Chief Commissioners is enclosed as Annexure-A.

Special Secretary to the Government of India
(F.No.238/18/2016-CX-7)

OBSERVATION/RECOMMENDATION

The Committee also note that Director General (inspection) and Principal Collector, who would be inspecting the offices of Collectors should specially check the points contained in the Circular at the time of conducting inspection, however, in many cases DG (inspection) failed to make any observations pertaining to the prosecution cases as specified in the circular. The Committee are of the considered opinion that inspections by higher officers are deterrent against the complacent behaviour of the officials. The DG should ensure that reasons for pendency and non-compliance of the guidelines of the Ministry are checked during field inspections and remarks made in writing and timelines be prescribed for action to be taken in this regard.

[Para 6 of the 63rd Report of PAC, 16th Lok Sabha]

Action Taken Reply

It is submitted that the Prosecution cases are inspected and examined as per Board's Circular issued from time to time and irregularities noticed are recorded in the Inspections Reports of the DGPM. An inspection report is attached as Annexure-2 for reference. DG (Performance Management) has conducted the study regarding

prosecution cases of all the zones, the report received from one of the zone is enclosed as example for reference as Annexure-3.

Action Taken Reply

The Ministry has noted the recommendation for compliance.

Vetting comments of audit

Since the issue pointed out by PAC is noticed in many cases where DG (Inspection) did not mention any observation pertaining to the prosecution cases, it is suggested that the Ministry may reiterate the instruction for scrupulously following the existing circular.

Ministry's further comments on vetting comments of audit

The PMM module will take care of timely uploading of all the relevant documents and information in the system. The same can be monitored at the highest level in the Ministry. As stated earlier, PMM module will be implemented on or before 31st July, 2017.

Special Secretary to the Government of India
(F.No.238/18/2016-CX-7)

OBSERVATION/RECOMMENDATION

The Committee note that in 61 cases under 12 Commissionates and in four cases under DGCEI Mumbai, Audit could not verify whether the investigation reports were submitted within the stipulated time or not due to non-availability of records. The Committee further note that Audit could not identify the pendency period in 43 prosecution cases as Department was not able to provide details of date of filing of complaint. The Committee also find that in five cases, the copies of approval by Chief Commissioner were not available in the relevant records. The Committee are shocked to note that the papers might have been misplaced/ lost from the records when a clear guideline exists that it shall be the responsibility of the officer who has been authorized to file complaint, to take charge of all documents, statements and other exhibits etc. The

Committee direct that the responsibility for lost/ misplaced documents be fixed and appropriate action taken against the officers found responsible in this regard. The Committee also desire that all the all records/files be stored in digitized format, henceforth, so that they are always readily available for verification.

[Para 7 of the 63rd Report of PAC, 16th Lok Sabha]

Action Taken Reply

The Ministry has noted the recommendation for compliance. With implementation of Prosecution Management Module (PMM), all the important documents of the Prosecution cases will be uploaded in this module. Kindly refer Annexure-1 for details.

Vetting comments of audit

The reply is silent on the PAC instructions for fixing the responsibility for loss of documents and taking necessary action.

Ministry's further comments on vetting comments of audit

The PMM module will take care of uploading of all the important documents and the information. Therefore, the documents will always be available for inspection. However, for the past cases, wherever, the lost documents/files could not be re-constructed, and in this regard Department has issued letter to all Chief Commissioners of Central Excise & Service Tax sensitizing them regarding the observation of the PAC and reiterating instructions issued vide F.No.238/15/2015-CX-7 dated 16.12.2015 initiating action for fixing responsibility in cases of serious lapses noticed by the C&AG Audit.

Special Secretary to the Government of India
(F.No.238/18/2016-CX-7)

CHAPTER V

OBSERVATIONS/RECOMMENDATIONS IN RESPECT OF WHICH
GOVERNMENT HAVE FURNISHED INTERIM REPLIES

OBSERVATION/RECOMMENDATION

The Committee note from the Audit observation that there were 593 prosecution cases pending as on 31 March, 2013 involving a money value of ₹2011.56 crore and out of which 155 cases were pending in Surat I and Ahmedabad I Commissionerates and from the reply of the Ministry that as on 31 March 2015 the total pendency of Central Excise prosecution cases is 1292 and Service Tax is 34. The Committee strongly feel that the lack of adequate monitoring on the part of the Department has resulted in increasing pendency. The Committee while noting that pursuant to the Audit observations, a comprehensive circular has been brought out superseding all the circulars issued earlier are of the view that the Department should ensure that circular is implemented in letter and spirit and make all out efforts to expedite/ withdraw the prosecution proceedings by evolving a robust in-built monitoring mechanism whereby review of all pending cases is done periodically to ensure adequacy of action taken by the officers in disposal of the cases alongwith tracking of the expenditure details in carrying out these prosecution proceedings. The Committee are of the view that prosecution registers maintained at various commissionerates be also checked periodically, the cases pending in the courts are pursued actively with the Chief Judicial Magistrate for expediting the hearings, and the cases where on identical allegation a noticee has been exonerated in the quasi-judicial proceedings are withdrawn. The Committee further observe that all these measures would eventually help the Ministry in a better administration of the prosecution and penalties.

[Para 2 of the 63rd Report of PAC, 16th Lok Sabha]

Action Taken Reply

The recommendation of the Committee has been noted and the department has started working on Prosecution Management Module (PMM) which is designed as part of the implementation of the MIS electronically as per details enclosed as Annexure-1. The

suitable Circular/Instruction would be considered with implementation of Prosecution Management Module (PMM), a robust in-built monitoring mechanism to review all pending cases of prosecution along with tracking of the expenditure details.

Vetting comments of audit

Finally vetted on the responsibility of the Ministry to ensure timely implementation of PMM. Effectiveness of the same will be examined in future audit.

Ministry's further comments on vetting comments of audit

It is in the advance stage of development PMM software and will be implemented by on or before 31st July, 2017.

Special Secretary to the Government of India
(F.No.238/18/2016-CX-7)

OBSERVATION/RECOMMENDATION

The Committee note from the Audit observation that 11 cases involving an amount of ₹1.82 lakh has been pending for more than 30 years and in 43 cases pendency periods are not even available. The Committee are shocked to note that two prosecution cases with petty amounts of ₹9000 and ₹750 are pending since 1973 and 1978 respectively. The Committee note from the reply of the Ministry that the prosecution in both these cases were launched in the years 1973 and 1978 before the monetary limit of ₹10000 for launching prosecution was prescribed. The Committee while noting that 288 pending cases are older than 15 years and involve duty of ₹5 lakhs or less with an average of ₹80000/- per case conveyed their unanimous view during evidence cases involving meagre amounts pending for decades is more of a harassment of the officials as well as the defendants. Also, charges of lawyers and TA/DA claims of the officials often result in expending more than the amounts involved in the prosecution. The Committee appreciate that the Ministry has now decided to recommend filing of application before the court to withdraw from prosecution of the cases where evasion of Central Excise duty is less than ₹5 lakh and is pending for more than 15 years and desire that the limits prescribed vide this circular be reviewed periodically to factor in the inflationary trends. The Committee while acknowledging that the bigger and habitual offenders should not be allowed to get away feel that the Ministry should now ensure that the cases are disposed off timely and such huge pendencies do not recur. The Committee also desire that fast track mechanism for disposal of the pending cases may be evolved preferably by holding lok adalats.

[Para 3 of the 63rd Report of PAC, 16th Lok Sabha]

Action Taken Reply

The Ministry has noted the recommendation for compliance.

Vetting comments of audit

Finally vetted on Ministry's responsibility.

Ministry's further comments on vetting comments of audit

No comments.

Special Secretary to the Government of India
(F.No.238/18/2016-CX-7)

NEW DELHI;
24 April, 2017
4 Vaisakha, 1939 (Saka)

PROF. K.V. THOMAS
Chairperson
Public Accounts Committee

**MINUTES OF THE THIRTIETH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
(2016-17) HELD ON 24 APRIL, 2017.**

The Committee sat on Monday, the 24 April, 2017 from 1500 hrs. to 1700 hrs. in Committee Room 'B', Parliament House Annexe, New Delhi.

PRESENT

Prof. K. V. Thomas - Chairperson

MEMBERS**LOK SABHA**

2. Shri Prem Singh Chandumajra
3. Shri Nishikant Dubey
4. Prof. Richard Hay
5. Shri Gajanan Chandrakant Kirtikar
6. Shri Bhartruhari Mahtab
7. Smt. Riti Pathak
8. Shri Janardan Singh Sigriwal
9. Shri Abhishek Singh
10. Dr. Kirit Somaiya

RAJYA SABHA

11. Shri Naresh Agarwal
12. Shri Satyavrat Chaturvedi
13. Shri Sukhendu Sekhar Roy
14. Shri Ajay Sancheti
15. Shri Bhubaneswar Kalita

LOK SABHA SECRETARIAT

- | | |
|---------------------------|------------------------|
| 1. Shri A. K. Singh | - Additional Secretary |
| 2. Shri S.C. Chaudhary | - Joint Secretary |
| 3. Shri T. Jayakumar | - Director |
| 4. Shri Paolienlal Haokip | - Deputy Secretary |
| 5. Smt. Bharti S. Tuteja | - Deputy Secretary |

REPRESENTATIVES FROM THE OFFICE OF THE COMPTROLLER AND AUDITOR
GENERAL OF INDIA

REPRESENTATIVES FROM THE MINISTRY OF AGRICULTURE AND FARMERS
WELFARE (DEPARTMENT OF AGRICULTURE, COOPERATION AND FARMERS
WELFARE).

REPRESENTATIVES FROM THE MINISTRY OF AGRICULTURE AND FARMERS
WELFARE (DEPARTMENT OF AGRICULTURAL RESEARCH & EDUCATION).

Part-I

2. At the outset, Hon'ble Chairperson welcomed the Members, the officials of C&AG, the Secretary, Ministry of Agriculture and Farmers Welfare (Department of Agriculture, Cooperation and Farmers Welfare) and other representatives to the sitting of the Committee, apprising that the sitting has been convened to hear the views of the Ministry and others on (i) *****;

(ii) *****; and (iii) ***** . The Chairperson also informed the Members that after hearing the submissions from the representatives, the Committee shall also undertake consideration and adoption of five draft Reports placed before them. Hon'ble Chairperson

further drew attention of the witnesses to the confidentiality of the evidence tendered before the Committee.

3. *****
4. *****
5. *****
6. *****

The witnesses then withdrew.

A copy of the verbatim proceedings has been kept on record.

Part-II

1. Thereafter, the Committee took up the following draft reports one by one for consideration.

- (a) *****
- (b) Draft Report on Action taken by Government on observations/recommendations contained in 63rd Report (16th Lok Sabha) on "Administration of Prosecution and Penalties in Central Excise & Service Tax";
- (c) *****;
- (d) *****; and
- (e) *****

2. After deliberations, the Draft Reports at Sl. No. (a), (b) & (d) were adopted by the Committee without any modifications/changes. The Committee then authorised the Hon'ble Chairperson to present the adopted Reports to Hon'ble Speaker, Lok Sabha under Direction 71 A (1) of the Directions by the Speaker, Lok Sabha.

3. The Chairperson, then, thanked the Members and the representatives of the Office of the C&AG of India for assisting the Committee in the examination of the subjects.

The Committee then adjourned.

APPENDIX II

MINUTES OF THE TENTH SITTING OF THE SUB-COMMITTEE-III (DIRECT AND INDIRECT TAXES) OF PUBLIC ACCOUNTS COMMITTEE (2016-17) HELD ON 24th April, 2017.

The Sub-Committee-III sat from 1430 hrs. to 1445 hrs. on 24th April, 2017 in Committee Room 'B', Parliament House Annexe, New Delhi.

PRESENT

Shri Nishikant Dubey - Convenor

MEMBERS

LOK SABHA

2. Prof. Richard Hay

RAJYA SABHA

3. Shri Satyavrat Chaturvedi
4. Shri Sukhendu Sekhar Roy
5. Shri Ajay Sancheti

LOK SABHA SECRETARIAT

1. Shri A.K. Singh - Additional Secretary (AK)
2. Shri S.C. Chaudhary - Joint Secretary (SC)
3. Shri T. Jayakumar - Director
4. Smt. Bharti S. Tuteja - Deputy Secretary

2. At the outset, the Convenor welcomed the Members to the Tenth Sitting of the Sub-Committee-III (Direct and Indirect Taxes). Thereafter, the Sub-Committee took up the draft Report on "Performance of Import and Export Trade Facilitation through Customs Ports based on C&AG's Report No. 13 of 2015" and Action taken by Government on observations/recommendations contained in 63rd Report (16th Lok Sabha) on "Administration of Prosecution and Penalties in Central Excise & Service Tax".

3. The Convenor invited suggestions of the Members on the above mentioned draft Report. After discussing the contents of the draft Report, the Sub-Committee adopted the same with minor changes/modifications.

4. The Sub-Committee authorized the Convenor to finalize the Report in the light of consequential changes arising out of the factual verifications by the Audit and present the same before the Main Committee for consideration and adoption.

The Sub-Committee then adjourned.

Circular No. 1009/16/2015-CX

F. No. 96/54/2014-CX.1

Government of India

Ministry of Finance

Department of Revenue

Central Board of Excise & Customs

New Delhi, dated the 23rd October, 2015

To

Principal Chief Commissioner/ Chief Commissioner of Central Excise (All),
Principal Chief Commissioner/ Chief Commissioner of Central Excise and
Service Tax (All),

Madam/ Sir,

Sub: Central Excise Guidelines for launching of Prosecution under the Central
Excise Act, 1944 and Finance Act, 1994 regarding Service tax-reg.

I am directed to refer to following circulars/instructions issued by the Board regarding guidelines for launching of prosecution under the Central Excise Act, 1944 and the Finance Act, 1994:

1. Circular No. 15/90-CX.6 dated 09.08.1990 issued from F. No. 218/7/89-CX.6.
2. Circular No. 30/30/94-CX dated 04.04.1994 issued from F. No. 208/20/93/CX.6.
3. Letter F. No. 208/31/97-CX.6 dated 04.04.1994 regarding enhancement of monetary limit.
4. Circular No. 35/35/94-CX dated 29.04.1994 issued from F. No. 208/22/93-CX.6.
5. Letter F. No. 203/05/98-CX.6 dated 06.04.1998 regarding making DG, CEI competent authority to sanction prosecution in respect of cases investigated by DGCEI.
6. Letter F. No. 208/05/98-CX.6 dated 20.10.1998.
7. Letter F. No. 208/21/2007-CX.6 dated 15.06.2007.
8. Circular no 140/9/2011-Service Tax dated 12-5-2011.

2. In supersession of these instructions and circulars, following consolidated guidelines are hereby issued for launching prosecution under the Central Excise Act, 1944 and the Finance Act, 1994.

3. Person liable to be prosecuted

3.1 Whoever commits any of the 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, can be prosecuted. Section 9AA (1) of Central Excise Act, 1944 provides that where an offence under this Act has been committed by a company, every person who, at the time offence was

- 15 -

committed was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly. Section 9AA (2) of Central Excise Act, 1944 provides that where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly. Explanation to Section 9AA provides that (a) Company means anybody corporate and includes a firm or other association of individuals and (b) director in relation to a firm means a partner of the firm. These provisions under Section 9AA of Central Excise Act, 1944 have been made applicable to Service Tax also vide Section 83 of the Finance Act, 1994.

4. Monetary limits: Central Excise and Service Tax

4.1 Monetary Limit: In order to optimally utilize limited resources of the Department, prosecution should normally not be launched unless 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 equal to or more than Rs. One Crore.

4.2 Habitual evaders: Notwithstanding the above limits, prosecution can be launched in the case of a company/assessee habitually evading tax/duty or misusing Cenvat Credit facility. A company/assessee would be treated as habitually evading tax/duty or misusing Cenvat Credit facility, if it has been involved in three or more cases of confirmed demand (at the first appellate level or above) of Central Excise duty or Service Tax or misuse of Cenvat credit involving fraud, suppression of facts etc. in past five years from the date of the decision such that the total duty or tax evaded or total credit misused is equal to or more than Rs. One Crore. Offence register (335J) may be used to monitor and identify assessees who can be considered to be habitually evading duty.

4.3 Sanction of prosecution has serious repercussions for the assessee and therefore along with the above monetary limits, the nature of evidence collected during the investigation should be carefully assessed. The evidences collected should be adequate to establish beyond reasonable doubt that the person, company or individual had guilty mind, knowledge of the offence, or had fraudulent intention or in any manner possessed mens-rea (guilty mind) for committing the offence.

5. Authority to sanction prosecution

5.1 The criminal complaint for prosecuting a person should be filed only after obtaining the sanction of the Principal Chief/Chief Commissioner of Central Excise or Service Tax as the case may be.

5.2 In respect of cases investigated by the Directorate General of Central Excise Intelligence (DGCEI), the criminal complaint for prosecuting a person should be filed only after obtaining the sanction of Principal Director General/ Director General, CEI.

5.3 An order conveying sanction for prosecution shall be issued by the sanctioning authority and forwarded to the Commissionerate concerned for taking appropriate action for expeditious filing of the complaint.

6. Procedure for sanction of prosecution

6.1 Prosecution proposal should be forwarded to the Chief Commissioner / Principal Chief Commissioner or Director General / Principal Director General of DGCEI (in respect of cases booked by DGCEI) after the case has been carefully examined by the Commissioner/Principal Commissioner or Additional Director General/Principal Additional Director General of DGCEI who has adjudicated the case. In all cases of arrest, examination of the case to ascertain fitness for prosecution shall be necessarily carried out.

6.2 Prosecution should not be launched in cases of technical nature, or where the additional claim of duty/tax is based totally on a difference of opinion regarding interpretation of law. Before launching any prosecution, it is necessary that the department should have evidence to prove that the person, company or individual had guilty knowledge of the offence, or had fraudulent intention to commit the offence, or in any manner possessed mens rea (guilty mind) which would indicate his guilt. It follows, therefore, that in the case of public limited companies, prosecution should not be launched indiscriminately against all the Directors of the company but it should be restricted to only against persons who were in charge of day-to-day operations of the factory and have taken active part in committing the duty/tax evasion or had connived at it.

6.3 Prosecution should not be filed merely because a demand has been confirmed in the adjudication proceedings particularly in cases of technical nature or where interpretation of law is involved. One of the important considerations for deciding whether prosecution should be launched is the availability of adequate evidence. The standard of proof required in a criminal prosecution is higher as the case has to be established beyond reasonable doubt whereas the adjudication proceedings are decided on the basis of preponderance of probability. Therefore, even cases where demand is confirmed in adjudication proceedings, evidence collected should be weighed so as to likely meet the test of being beyond reasonable doubt for recommending prosecution. Decision should be taken on case-to-case basis considering various factors, such as, nature and gravity of offence, quantum of duty/tax evaded or Cenvat credit wrongly availed and the nature as well as quality of evidence collected.

6.4 Decision on prosecution should be normally taken immediately on completion of the adjudication proceedings. However, Hon ble Supreme Court of India in the case of Radheshyam Kejriwal [2011(266)ELT 294 (SC)] has *interalia*, observed the following :- (i) adjudication proceedings and criminal proceedings can be launched simultaneously; (ii) decision in adjudication proceedings is not necessary before initiating criminal prosecution; (iii) adjudication proceedings and criminal proceedings are independent in nature to each other and (iv) the findings against the person facing prosecution in the adjudication proceedings is not binding on the proceeding for criminal prosecution. Therefore, prosecution may even be launched before the adjudication of the case, especially where offence involved is grave, qualitative evidences are available and it is also apprehended that party may delay completion of adjudication proceedings.

6.5 Principal Commissioner/Commissioner or ADG (Adjudication) acting as adjudicating authority should indicate at the time of passing the adjudication order itself whether he considers the case to be fit for prosecution so that it can be further processed and sent to Principal Chief Commissioner/ Chief Commissioner or Principal Director General/ Director General of DGCEI,

as the case may be, for sanction of prosecution. Where at the time of adjudication proceedings no view has been taken on prosecution by the Adjudicating Authority then the adjudication wing shall re-submit the file within 15 days from the date of issue of adjudication order to the Adjudicating Authority to take view of prosecution. Where, prosecution is proposed before the adjudication of the case, Commissioner/Principal Commissioner or Principal Additional Director General/Additional Director General, DGCEI who supervised the investigation shall record the reason for the same and forward the proposal to the sanctioning authority. The adjudicating authority shall also be informed of the decision to forward the proposal so that there is no need for him to examine the case at the time of passing of adjudication order from the perspective of prosecution. Principal Chief Commissioner/ Chief Commissioner or Principal Director General/ Director General of DGCEI may on his own motion also, taking into consideration the seriousness of an offence, examine whether the case is fit for sanction of prosecution irrespective of whether the adjudicating authority has recommended prosecution.

6.6 In respect of cases investigated by DGCEI, the adjudicating authority would intimate the decision taken regarding fitness of the case for prosecution to the Principal Additional Director General/ Additional Director General of the Zonal Unit or Headquarters concerned, where the case was investigated and show cause notice issued. The officers of unit of Directorate General of Central Excise Intelligence concerned would prepare an investigation report for the purpose of launching prosecution, within one month of the date of receipt of the decision of the adjudicating authority and would send the same to the Director General, CEI for taking decision on sanction of prosecution. The format of investigation report is annexed as Annexure-I to this Circular.

6.7 In respect of cases not investigated by DGCEI, where the Principal Commissioner/Commissioner who has adjudicated the case is satisfied that prosecution should be launched, an investigation report for the purpose of launching prosecution should be carefully prepared within one month of the date of issuance of the adjudication order. Investigation report should be signed by an Assistant/Deputy Commissioner, endorsed by the jurisdictional Principle Commissioner/Commissioner and sent to the Principal Chief/ Chief Commissioner for taking a decision on sanction for launching prosecution. The format of investigation report is annexed as Annexure-I to this circular. A criminal complaint in a court of law should be, filed by the jurisdictional Commissionerate only after the sanction of the Principal Chief / Chief Commissioner or Principal Director General/Director General of DGCEI has been obtained.

6.8 Principal Commissioner/Commissioner or Additional Director General (Adjudication) shall submit a report by 10th of every month to the Principal Chief /Chief Commissioner or the Principal Director General/ Director General of CEI, who is the sanctioning authority for prosecution, conveying whether a view on launching prosecution has been taken in respect of adjudication orders issued during the preceding month.

6.9 Once the sanction for prosecution has been obtained, criminal complaint in the court of law should be filed as early as possible by an officer of the jurisdictional Commissionerate authorized by the Commissioner.

6.10 It has been reported that delays in the Court proceedings are often due to non-availability of the records required to be produced before the Magistrate or due to delay in drafting of the complaint, listing of the exhibits etc. It shall be the responsibility of the officer who has been authorized to file complaint, to take charge of all documents, statements and other exhibits that would be required to be produced before a Court. The list of exhibits etc. should be finalized in consultation with the Public Prosecutor at the time of drafting of the complaint. No time should be lost in ensuring that all exhibits are kept in safe custody. Where a complaint has not been filed even after a lapse of three months from the receipt of sanction for prosecution, the reason for delay shall be brought to the notice of the Principal Chief/ Chief Commissioner or the Principal

Director General or Director General of DGCEI by the Principal Commissioner/ Commissioner in charge of the Commissionerate responsible for filing of the complaint.

7. Monitoring of Prosecution

7.1 Prosecution, once launched, should be vigorously followed. The Principal Commissioner/Commissioner of Central Excise/Service Tax should monitor cases of prosecution at monthly intervals and take the corrective action wherever necessary to ensure that the progress of prosecution is satisfactory. In DGCEI, an Additional/ Joint Director in each zonal unit and DGCEI (Hqrs) shall supervise the prosecution related work. For keeping a track of prosecution cases, a prosecution register in the format enclosed as Annexure-II to this Circular should be maintained in the Prosecution Cell of each Commissionerate. The register shall be updated regularly and inspected by the Principal Commissioner/Commissioner at least once in every quarter of a financial year.

7.2 For keeping a track of prosecution cases, a prosecution register in the format enclosed as Annexure-III to this Circular should be maintained in the Zonal Units of DGCEI and DGCEI (Hqrs.) pertaining to cases investigated by them.

8. Appeal against Court order in case of inadequate punishment/acquittal:

8.1 Principal Commissioner/Commissioner responsible for the conduct of prosecution or Principal Additional Director General or Additional Director General of DGCEI (in respect of cases booked by DGCEI), should study the judgement of the Court and, where it appears that the accused person have been let off with lighter punishment than what is envisaged in the Act or has been acquitted despite the evidence being strong, appeal should be considered against the order. Sanction for appeal in such cases shall be accorded by Principal Chief/ Chief Commissioner or Principal Director General/ Director General of DGCEI.

9. Publication of names of persons convicted:

9.1 Section 9B of the Central Excise Act, 1944 also made applicable to Service Tax vide section 83 of the Finance Act, 1994 grants power to publish name, place of business etc. of the person convicted under the Act by a Court of Law. The power is being exercised very sparingly by the Courts. It is directed that in deserving cases, the department should make a prayer to the Court to invoke this section in respect of all persons who are convicted under the Act.

10. Procedure for withdrawal of Prosecution:

10.1 Procedure for withdrawal of sanction-order of prosecution

10.1.1 In cases where prosecution has been sanctioned but complaint has not been filed and new facts or evidences have come to light necessitating review of the sanction for prosecution, the Commissionerate or the DGCEI unit concerned should immediately bring the same to the notice of the sanctioning authority. After considering the new facts and evidences, the sanctioning authority namely Principal Chief/ Chief Commissioner or Principal Director General or Director General of DGCEI, if satisfied, may recommend to the Board (Member of the policy wing concerned) that the sanction for prosecution be withdrawn.

-18-

10.2 Procedure for withdrawal of Complaint already filed for prosecution

10.2.1 In cases where the complaint has already been filed complaint may be withdrawn as per Circular No. 998/5/2015-CX dated 28.02.2015 which provides that where on identical allegation a notice has been exonerated in the quasi-judicial proceedings and such order has attained finality, Principal Chief Commissioner/ Chief Commissioner or the Principal Director General/ Director General of DGCEI shall give direction to the concerned Commissionerate to file an application through Public Prosecutor requesting the Court to allow withdrawal of the Prosecution in accordance with law.

11. Transitional Provisions

11.1 All cases where sanction for prosecution is accorded after the issue of this circular shall be ~~dealt in accordance with the provisions of this circular irrespective of the date of the offence.~~ Cases where prosecution has been sanctioned but no complaint has been filed before the magistrate shall also be reviewed by the prosecution sanctioning authority in light of the provisions of this circular.

12. Compounding of offences

12.1 Section 9A(2) of the Central Excise Act, 1944 also made applicable to Service Tax vide section 83 of the Finance Act, 1994 provides for compounding of offences by the Principal Chief/ Chief Commissioner on payment of compounding amount. Circular no. 54/2005-Cus dt 30-12-2005 and Circular no 862/20/2007-CX-8 dated 27-12-2007 on the subject of compounding of offences may be referred in this regard which inter alia provides that all persons against whom prosecution is initiated or contemplated should be informed in writing, the offer of compounding.

13. Inspection of prosecution work by the Directorate of Performance Management:

13.1 Director General, Directorate of Performance Management and Chief Commissioners, who are required to inspect the Commissionerates, should specifically check whether instruction contained in this Circular are being followed scrupulously and to ensure that reasons for pendency and non-compliance of pending prosecution cases are looked into during field inspections apart from recording of statistical data.

14. The field formations may suitably be informed. Receipt of this Circular may please be acknowledged. Hindi version will follow.

Yours faithfully,

(ROHAN)

Under Secretary to the Govt. of India

-- 26 --

F. No.

INVESTIGATION REPORT FOR THE PURPOSE OF LAUNCHING PROSECUTION
AGAINST

COMMISSIONERATE

DIVISION

1. Name & address of the person(s) (including legal person(s):
2. Central Excise/Service Tax Registration No.(If any):
3. Nature of offence including commodity:
4. Charges:
5. Period of offence:
6. Amount of evasion involved
7. Particular of persons proposed to be prosecuted :
 - a. Name:
 - b. Father's Name:
 - c. Age : Sex:
 - d. Address:
 - e. Occupation:
 - f. Position held in the Company/Firm:
 - g. Role played in the offence :
 - h. Material evidence available against the accused (please indicate separately documentary and oral evidence).
 - i. Action ordered against the accused in adjudication.
8. Brief note why prosecution is recommended :

(Deputy/Assistant Commissioner or Deputy/ Assistant Director, DGCEI)

Place

Date

9. I have carefully examined the Investigation Report and find it in order for filling criminal complaint under Section 9 and 9AA of the Central Excise Act, 1944.

(Commissioner, Central Excise _____)✓

(Additional Director General, DGCEI-----)

Place

Date

1. The proposal should be made in the above form in conformity with the guidelines issued by the Ministry. With regard to column 4 above, all the charging sections in the Central Excise Act/Service Tax and other allied Acts should be mentioned. With regard to column 7, information should be filled separately for each person sought to be prosecuted.
2. A copy of the Show Cause Notice as well as the Order of Adjudication (Wherever adjudication has been issued) should be enclosed with this report.
3. If any appeal has been filed, then this fact should be specifically stated.

FORMAT OF PROSECUTION REGISTER

Sl. No.	Case No.	Date of filing of Complaint	Name of the complainant	Date of filing of Complaint	Name of the accused	Address of the accused	Recd. from the complainant	Name of the complainant
1	2	3	4	5	6	7	8	9
Amount of tax paid		Period of assessment		Name of the accused		Date of sanction of prosecution		Date of filing of complaint
10	11	12	13	14	15			
Name of the accused		Date of filing of complaint		Date of sanction of prosecution				
16	17	18	19	20				

ANNEXURE-III

FORMAT OF PROSECUTION REGISTER TO BE MAINTAINED BY DGCEI

Sl. No.	Date of Receipt of Complaint	Date of Submission of Complaint	Name of Complainant	Name of Complainant's Relative	Name of Complainant's Address	Name of Complainant's Telephone No.	Name of Complainant's Mobile No.	Name of Complainant's E-mail ID	Name of Complainant's Signature	Name of Complainant's Stamp	Name of Complainant's Designation	Name of Complainant's Office	Name of Complainant's Department	Name of Complainant's Division	Name of Complainant's Region	Name of Complainant's Country	Name of Complainant's State	Name of Complainant's District	Name of Complainant's Block	Name of Complainant's Village	Name of Complainant's Ward	Name of Complainant's Locality	Name of Complainant's Sub Locality	Name of Complainant's Pin Code	Name of Complainant's Post Office	Name of Complainant's Taluk	Name of Complainant's Mandal	Name of Complainant's Panchayat	Name of Complainant's Gram Panchayat	Name of Complainant's Gram Panchayat Office	Name of Complainant's Gram Panchayat Office Address	Name of Complainant's Gram Panchayat Office Telephone No.	Name of Complainant's Gram Panchayat Office Mobile No.	Name of Complainant's Gram Panchayat Office E-mail ID	Name of Complainant's Gram Panchayat Office Signature	Name of Complainant's Gram Panchayat Office Stamp	Name of Complainant's Gram Panchayat Office Designation	Name of Complainant's Gram Panchayat Office Office	Name of Complainant's Gram Panchayat Office Department	Name of Complainant's Gram Panchayat Office Division	Name of Complainant's Gram Panchayat Office Region	Name of Complainant's Gram Panchayat Office Country	Name of Complainant's Gram Panchayat Office State	Name of Complainant's Gram Panchayat Office District	Name of Complainant's Gram Panchayat Office Block	Name of Complainant's Gram Panchayat Office Village	Name of Complainant's Gram Panchayat Office Ward	Name of Complainant's Gram Panchayat Office Locality	Name of Complainant's Gram Panchayat Office Sub Locality	Name of Complainant's Gram Panchayat Office Pin Code	Name of Complainant's Gram Panchayat Office Post Office	Name of Complainant's Gram Panchayat Office Taluk	Name of Complainant's Gram Panchayat Office Mandal	Name of Complainant's Gram Panchayat Office Panchayat	Name of Complainant's Gram Panchayat Office Gram Panchayat	Name of Complainant's Gram Panchayat Office Gram Panchayat Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Address	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Telephone No.	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Mobile No.	Name of Complainant's Gram Panchayat Office Gram Panchayat Office E-mail ID	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Signature	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Stamp	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Designation	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Department	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Division	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Region	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Country	Name of Complainant's Gram Panchayat Office Gram Panchayat Office State	Name of Complainant's Gram Panchayat Office Gram Panchayat Office District	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Block	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Village	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Ward	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Locality	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Sub Locality	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Pin Code	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Post Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Taluk	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Mandal	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Panchayat	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Address	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Telephone No.	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Mobile No.	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office E-mail ID	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Signature	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Stamp	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Designation	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Department	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Division	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Region	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Country	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office State	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office District	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Block	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Village	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Ward	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Locality	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Sub Locality	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Pin Code	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Post Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Taluk	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Mandal	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Panchayat	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Address	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Telephone No.	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Mobile No.	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office E-mail ID	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Signature	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Stamp	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Designation	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Department	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Division	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Region	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Country	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office State	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office District	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Block	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Village	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Ward	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Locality	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Sub Locality	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Pin Code	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Post Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Taluk	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Mandal	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Panchayat	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Address	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Telephone No.	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Mobile No.	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office E-mail ID	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Signature	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Stamp	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Designation	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Department	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Division	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Region	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Country	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office State	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office District	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Block	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Village	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Ward	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Locality	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Sub Locality	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Pin Code	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Post Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Taluk	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Mandal	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Panchayat	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Address	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Telephone No.	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Mobile No.	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office E-mail ID	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Signature	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Stamp	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Designation	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Department	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Division	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Region	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Country	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office State	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office District	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Block	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Village	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Ward	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Locality	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Sub Locality	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Pin Code	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Post Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Taluk	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Mandal	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Panchayat	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Address	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Telephone No.	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Mobile No.	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office E-mail ID	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Signature	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Stamp	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Designation	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Department	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Division	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Region	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Country	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office State	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office District	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Block	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Village	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Ward	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Locality	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Sub Locality	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Pin Code	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Post Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Taluk	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Mandal	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Panchayat	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Address	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Telephone No.	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Mobile No.	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office E-mail ID	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Signature	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Stamp	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Designation	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Department	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Division	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Region	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Country	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office State	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office District	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Block	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Village	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Ward	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Locality	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Sub Locality	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Pin Code	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Post Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Taluk	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Mandal	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Panchayat	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Address	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Telephone No.	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Mobile No.	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office E-mail ID	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Signature	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Stamp	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Designation	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Department	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Division	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Region	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Country	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office State	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office District	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Block	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Village	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Ward	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Locality	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Sub Locality	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Pin Code	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Post Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Taluk	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Mandal	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Panchayat	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Address	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Telephone No.	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Mobile No.	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office E-mail ID	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Signature	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Stamp	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Designation	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Department	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Division	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Region	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Country	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office State	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office District	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Block	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Village	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Ward	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Locality	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Sub Locality	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Pin Code	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Post Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Taluk	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Mandal	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Panchayat	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Address	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Telephone No.	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Mobile No.	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office E-mail ID	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Signature	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Stamp	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Designation	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Department	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Division	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Region	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Country	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office State	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office District	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Block	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Village	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Ward	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Locality	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Sub Locality	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Pin Code	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Post Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Taluk	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Mandal	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Panchayat	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Address	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Telephone No.	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Mobile No.	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office E-mail ID	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Signature	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Stamp	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Designation	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Office	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Department	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Division	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Region	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Country	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office State	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office District	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Block	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Village	Name of Complainant's Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat Office Gram Panchayat
---------	------------------------------	---------------------------------	---------------------	--------------------------------	-------------------------------	-------------------------------------	----------------------------------	---------------------------------	---------------------------------	-----------------------------	-----------------------------------	------------------------------	----------------------------------	--------------------------------	------------------------------	-------------------------------	-----------------------------	--------------------------------	-----------------------------	-------------------------------	----------------------------	--------------------------------	------------------------------------	--------------------------------	-----------------------------------	-----------------------------	------------------------------	---------------------------------	--------------------------------------	---	---	---	--	---	---	---	---	--	--	--	--	---	---	--	---	---	--	--	--	--	---	---	--	---	--	---	---	---	--	---	---	---	---	--	--	--	--	---	---	--	---	---	--	--	--	--	---	---	--	---	--	---	---	---	--	---	---	---	---	--	--	--	--	---	---	--	---	---	--	--	--	--	---	---	--	---	--	---	---	---	--	---	---	---	---	--	--	--	--	---	---	--	---	---	--	--	--	--	---	---	--	---	--	---	---	---	--	---	---	---	---	--	--	--	--	---	---	--	---	---	--	--	--	--	---	---	--	---	--	---	---	---	--	---	---	---	---	--	--	--	--	---	---	--	---	---	--	--	--	--	---	---	--	---	--	---	---	---	--	---	---	---	---	--	--	--	--	---	---	--	---	---	--	--	--	--	---	---	--	---	--	---	---	---	--	---	---	---	---	--	--	--	--	---	---	--	---	---	--	--	--	--	---	---	--	---	--	---	---	---	--	---	---	---	---	--	--	--	--	---	---	--	---	---	--	--	--	--	---	---	--	---	--	---	---	---	--	---	---	---	---	--	--	--	--	---	---	--	---	---	--	--	--	--	---	---	--	---	--	---	---	---	--	---	---	---	---	--	--	--	--	---	---	--	---	---	--	--	--	--	---	---	--	---	--	---	---	---	--	---	---	---	---	--	--	--	--	---	---	--	---	---	--

NOTE FOR PAC ON PROSECUTION MANAGEMENT MODULE

In the Sixty-third report of the PAC (Sixteenth Lok Sabha) on "Administration of prosecution and penalties in Central Excise and Service Tax", the Hon'ble PAC has recommended, inter alia, that the Department should build a robust monitoring mechanism to ensure that the Circular No. 1009/16/2015-CX dated 23rd October, 2015 issued by the CBEC is implemented in letter and spirit. In deference to this recommendation, the Department has taken the initiative to build, on top priority, a web-based solution for effective monitoring of entire prosecution administration.

In this context, it may be relevant to mention that the Department has already put in place in July, 2015 a Management Information System (MIS) for online monitoring of monthly performance of field formations in various key performance indicators (KPI) including those relating to prosecution related data. The MIS requires the field formations to upload such performance data on monthly basis, which are monitored by various levels of top management including the CBEC regularly. Further, in order to make such monitoring even more effective, the Department had already drawn an ambitious roadmap to expand the scope of the Management Information System (MIS) so that the data relating to offences being booked by the field formations from the stage they are booked till they are finally concluded are uploaded in a comprehensive manner on a real-time basis so that they can be readily monitored by various levels of top management on a real-time basis, and any deficiencies in implementation of the instructions issued are detected at the earliest and immediate remedial actions are taken.

While in view of the enormity and complexity of the operations being undertaken by the Department, development of such a comprehensive system to monitor all the key performance areas is bound to take some time, in view of the recommendations of the Hon'ble PAC, the Department has decided to build, as a first priority, such a system for monitoring of prosecution related operations.

Accordingly, the Prosecution Management Module (PMM) is being designed as part of the implementation of the MIS. Once implemented, this would facilitate easy monitoring of the compliance of the prosecution processes, as stipulated in the various instructions/circulars issued by the Department from time to time, by the top management.

PMM would help in electronically capturing the important data on a real-time basis at critical stages of the prosecution process from initiation of prosecution proposals till issue of the final order and judgement by the court and storing them in an online prosecution database. The prosecution database and various useful reports derived from them would be readily accessible in user-friendly manner to the top management of CBEC on a real-time basis to facilitate effective monitoring of the prosecution processes.

The design of the PMM is at the advance stage of finalization, and the software development would start soon. This would followed by pilot testing and thereafter, it would be operationalized at all India level by 30th June, 2017.

Benefits of the PMM - highlights

1. PMM would readily provide following pendencies, i.e. the list of cases pending for action by the concerned authorities:
 - a) Prosecution proposals pending for endorsement
 - b) Prosecution proposals pending for sanction by sanctioning authority
 - c) Cases of compounding
 - d) Prosecution Sanctions which are pending for filing complaint
 - e) Complaints which are pending before the courts
2. Every case, except those where decisions to prosecute have already been taken immediately after completion of investigation, is being reviewed within 15 days of passing the O-in-O to ascertain whether the case is fit for launching of prosecution or not.
3. During the review after adjudication, a case has been found fit for launching of prosecution, whether an Investigation Report with necessary endorsement by Pr. Commissioner/Commissioner has been sent to the sanctioning authority i.e. Pr. CC/CC within one month of the passing of O-in-O or not.
4. Whether a criminal complaint has been filed only after the sanction of the Pr. CC/CC or Pr. DG/DG.
5. Whether the Criminal complaint is being filed within three months after sanction has been obtained.
6. Once prosecution has been launched, whether Pr. Commr/Commr are monitoring or not the prosecution cases on a monthly basis.
7. PMM would be able to readily generate a report giving the list of compounding cases/criminal complaints pending involving duty/tax amount below a certain specified threshold limit. Such a report would be useful for monitoring withdrawal of low value cases by the field formations.
8. PMM would provide for uploading of scanned copies of important documents prepared at various stages of prosecution such as Investigation Report, Sanction Order, Withdrawal Order of sanction, copy of the Complaints filed, Application for withdrawal of prosecution, Note on Proceedings, Final order and judgement of the Court, etc. Thus, these records will be available online in digital format for easy and ready retrieval when needed.
9. PMM would also help in monitoring of expenses incurred on government counsel in a complaint filed:

APPENDIX-V
(Vide Paragraph 5 of Introduction)

ANALYSIS OF THE ACTION TAKEN BY THE GOVERNMENT ON THE
OBSERVATIONS/RECOMMENDATIONS OF THE PUBLIC ACCOUNTS COMMITTEE
CONTAINED IN THEIR SIXTY-THIRD REPORT (SIXTEENTH LOK SABHA)

(i)	Total number of Observations/Recommendations	-	08
(ii)	Observations/Recommendations of the Committee which have been accepted by the Government:	-	Total : 03 Percentage: 37.5%
	Para Nos. 1,5 and 8		
(iii)	Observations/Recommendations which the Committee do not desire to pursue in view of the replies received from the Government:	-	Total : 0 Percentage: 0%
	-Nil-		
(iv)	Observations/Recommendations in respect of which replies of the Government have not been accepted by the Committee and which require reiteration:	-	Total : 03 Percentage: 37.5%
	Para Nos. 4,6 and 7		
(v)	Observations/Recommendations in respect of which the Government have furnished interim replies:	-	Total : 02 Percentage: 25%

Para Nos. 2 and 3