

**PENDING SOF (SERVICE TAX) IN RESPECT OF GUWAHATI COMMISSIONERATE SEPTEMBER, 2015**

Sl. No.	SOF No. & Date	No. & Date of Original Audit Para	Date of receipt	Issue Involved in brief	Department's stand	Amount involved (Rs.in lakh)			Whether accepted or not	SCN issued if any	Recovery if any	REMARKS
						Duty	Penalty	Others				
1	2	3	4	5	6	7	8	9	10	11	12	13
1	RA/CE/SF/Theme-SCN & ADJN(ST)/14-15/1841 date 30.09.14.	<b>CERA/LAR/TBA-SCN/GHY-ST/2014-15/1033/OW-1797 dated 29.09.2014</b>	<b>21.10.2014.</b>	Para 1.1: Error in SCN leading to demands barred by limitation and loss of Government Revenue		230.06824						Compliance sent on 25.02.2015. for Commissioner's approval. Commissioner has sought further clarification from Service Tax Division.Reply awaited from Service Tax Division
	do	do	do	Para 1.2: Non issuance of SCN timely resulted in demands time barred		8.42317						do
	do	do	do	Para 1.3: Non-issuance of SCNs resulted in the demands barred by limitation of time and consequent loss of Government revenue		1.87921						do
	do	do	do	Para 1.4: Non-issuance of SCNs resulted in the demands barred by limitation of time and consequent loss of Government revenue		0.8531						do
	do	do	do	Para 1.5: Erroneous SCN issued		Procedural						do
	do	do	do	Para 1.6: Double SCNs issued on one and the same issue		Procedural						do
	do	do	do	Para 1.7: Adjudication		Procedural						do
	do	do	do	Para 1.8: Adjudication Order not passed		Procedural						do
	do	do	do	Para 1.9: Registers not maintained properly		Procedural						do

**PENDING SOF (Central Excise) IN RESPECT OF GUWAHATI COMMISSIONERATE SEPTEMBER, 2015**

Serial No	Para No.	SOF No. & Date	No & date of Original Audit Para	Date of receipt	Issue Involved in brief	Department's stand	Amount involved (in Rs. lakh)			Whether accepted or not	SCN issued if any	Recovery if any	REMARKS
							Duty	Penalty	Others				
1	1	1(2012-13) dt. 27.11.2013	M/S Star Paper & Board Mill, Dolabari, Tezpur	05.12.2013.	Loss of revenue of Rs. 33.27 lakhs due to demand barred by limitation of time		33.27				SCN rejected as barred by time	Compliance submitted on 07.01.2014	
2	2	CERA/GHY/SF/13-14/16 dt. 10.12.2013	M/S IOCL, Guwahati Refinery	16.12.2013.	Non-levy of Central Excise duty		342.18					Compliance submitted on 27.01.2014	
	3	do	M/S IOCL, Bongaigaon Refinery	16.12.2013.	Impact on revenue due to incorrect grant of exemption notification		340.81					Compliance submitted on 27.01.2014	
	4	do	M/S IOCL, Bongaigaon Refinery	16.12.2013.	Incorrect determination of duty on Interface quantity of SKO mixed with MS/HSD		205.04					Compliance submitted on 27.01.2014	
3	5	CERA/CE/Review SF 08/13-14/HD-1615 dt. 7.3.14	Commissioner	18.03.2014.	Para-1: No training on Prosecution Matter		0					Compliance submitted on 16.06.2014. Converted to Performance A/R No. 29.	
	6	do	Commissioner	18.03.2014.	Para-2: No exercise conducted by the department to identify habitual offenders		0					Compliance submitted on 16.06.2014. Converted to Performance A/R No. 29.	
4	7	CERA/CE/SF/14-15/6/HD-38 dt. 11.4.14	M/S Shree Sanyeeji Rolling Mills, Guwahati, CE Range-VIII	28.04.2014.	Para-1: Non payment of central excise duty due to irregular availing of exemption notification		107.06				Amount with interest recovered from refund claim.	Compliance submitted on 08.05.2014.	
5	8	RA/CE/GHY/SF/TBA-SSI/14-15/04/1877 dated 29.09.2014	Range-II/V, Guwahati Central Excise Division Tezpur/Mangaldai Range, Tezpur Division	21.10.2014.	Para1: Non imposition of penalty							Compliance submitted on 11.03.2015. Further compliance to be submitted in r/o Range-II/Mangaldoi/Tezpur Range. Reminder issued on 06.04.2015.	
	9		Range-II/V, Guwahati Central Excise Division	21.10.2014.	Para 2: Non payment/Short-payment of Central Excise Duty						Assesseees have paid the requisite amount with interest.	Compliance submitted on 11.03.2015. Closure report awaited.	
	10		Range-II/V, Guwahati Central Excise Division & Mangaldai Range, Tezpur Division	21.10.2014.	Para 3: Non-reversal/ Short reversal of Cenvat Credit						Assesseees have paid the amount/ SCN has been issued.	Compliance submitted on 11.03.2015. Closure report awaited.	

	11	13/04/2022 dated 23.03.2014.	Tezpur Range, Tezpur Division	21.10.2014.	Para 4: Excess availing of Cenvat Credit						Assessee has paid the amount.	Compliance submitted on 11.03.2015. Closure report awaited.
	12		Range-II, Guwahati Central Excise Division	21.10.2014.	Para 5: Irregular availing/ utilisation of Cenvat Credit						Assessee has paid the amount with interest.	Compliance submitted on 11.03.2015. Closure report awaited.
	13		Guwahati Central Excise Division	21.10.2014.	Para 6: Delay in adjudication of cases relating to SSI							Compliance submitted on 11.03.2015. Closure report awaited.
	14		Guwahati Central Excise Division, Tezpur Division, Guwahati Commissionerate	21.10.2014.	Para 7: Non- establishment of Help Centers and Tax Clinics							Compliance submitted on 11.03.2015. Closure report awaited.
6	15	RA/CERA/CE/GHY/SF/TBA-SCN & ADJN/14-15/36/3029 dated 10.11.2014.	Guwahati Commissionerate	17.11.2014.	Para1: Delay in issuance of SCN		74.88634					Compliance submitted on 07.01.15.
	16		Guwahati Commissionerate	17.11.2014.	Para 2: Delay in issue of adjudication orders							Compliance submitted on 07.01.15.
	17		Guwahati Commissionerate/ Guwahati Division	17.11.2014.	Para 3: Issue of adjudication orders beyond prescribed time frame							Compliance submitted on 07.01.15.
	18		Guwahati Commissionerate/ Guwahati Division/Tezpur Range	17.11.2014.	Para 4: Non-issuance of adjudication orders after P/H within stipulated period							Compliance submitted on 07.01.15.
	19		Guwahati Commissionerate	17.11.2014.	Para 5: Irregular granting of excess number of P/H							Compliance submitted on 07.01.15.
	20		Range-VI, Guwahati Central Excise Division	17.11.2014.	Para 6: Adjudication not done							Compliance submitted on 07.01.15. Further compliance sought on 23.03.2015. Reminder issued on 06.04.2015.
	21		Guwahati Commissionerate/ Guwahati Division	17.11.2014.	Para 7: Improper maintenance and monitoring of Call- book cases							Compliance submitted on 07.01.15.
	22		Guwahati Commissionerate	17.11.2014.	Para 8: Control & Supervision of lower formations							Compliance submitted on 07.01.15.
			Guwahati Commissionerate	02.02.2015.	Para 1: Working of various modules of ACES Para 1.2 : Registration		0					Compliance submitted on 02.06.15.
			Guwahati Commissionerate	02.02.2015.	Para 1.3: Returns		0					Compliance submitted on 02.06.15.

7	23	CERA/CE/SF/Guwahati/Woking of ACES/2014-15/49/3757 dated 23.01.2015.	Guwahati Commissionerate	02.02.2015.	Para 1.4: Export		0					Compliance submitted on 02.06.15.
			Guwahati Commissionerate	02.02.2015.	Para1.5: Refund		0					Compliance submitted on 02.06.15.
			Guwahati Commissionerate	02.02.2015.	Para 1.6: Dispute Resolution		0					Compliance submitted on 02.06.15.
			Guwahati Commissionerate	02.02.2015.	Para 1.7: Audit		0					Compliance submitted on 02.06.15.
			Guwahati Commissionerate	02.02.2015.	Para1.8: Reports		0					Compliance submitted on 02.06.15.
	24		Guwahati Commissionerate	02.02.2015.	Para 2: Performance on working of ACES		0					Compliance submitted on 02.06.15.
	25		Guwahati Commissionerate	02.02.2015.	Para 3: General Issues		0					Compliance submitted on 02.06.15.
8	26	No. RA/CE/GHY/SF/PA-CENVAT/15-16/18 dated 30.07.2015.	M/s IOCL, Bongaigaon Refinery, BRPL CE Range-I, Dhubri Division	07.08.2015.	Para 1: Short reversal of Cenvat Credit		12.27				Dhubri Division reply inadequate. Letter issued on 01.09.2015.	Reminder issued on 14.08.2015. & 26.08.2015.
	27		M/s IOCL, Guwahati Refinery, Range-IIE, Guwahati Division	07.08.2015.	Para 2: Para 2.1: Irregular availing of Cenvat Credit of service tax paid on airfare		2.04				Compliance yet to be received	do
				07.08.2015.	Para 2: Para 2.2: Irregular availing of Cenvat Credit of service tax paid on hotel accomodation service		0.74				do	do
	28		M/s Bhuyan Associates, Range-IID, Guwahati Division.	07.08.2015.	Para 3: Short reversal of Cenvat credit		0.27				do	do

	29	<b>Guwahati-I, II/ Dhubri Division</b>	<b>07.08.2015.</b>	Para 4: Inadequate verification of Cenvat credit availed		0					Dhubri Division reply inadequate. Letter issued on 01.09.2015.	<b>do</b>
	30	<b>Guwahati Commissionera te (TAR)</b>	<b>07.08.2015.</b>	Para 5: Inadequate monitoring leading to non- recovery of arrear		11.27					do	<b>Compliance received.</b>