

F. No. 15/CESTAT/General/2013-2014

CUSZTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
WEST BLOCK NO. II, R.K. PURAM, NEW DELHI 110066.

Dated 28th August 2014

CIRCULAR

Sub: Registration of appeals received on or after 06.08.2014 subsequent to amendment in the Customs Act, 1962, the Central Excise Act 1944 and the Finance Act, 1944-instructions-regd.

As there is confusion of adjustment of Cenvat Credit against mandatory penalty, clarification have been sought from Competent authority. In absence of any clarificatory Circular on the issue, all the DRs/ARs/TOs are directed that the appeals received on or after 06.08.2014 may be registered in following cases.

- (i) If the mandatory deposit of duty or penalty, as the case may be, has been made in Cash and evidence thereof is produced at the time of filing appeal.
- (ii) If mandatory deposit of duty confirmed is made from CENVAT account and evidence thereof is produced.
- (iii) If the appellants have made deposit of the duty assessed subsequently, during investigation and if the same is more than the mandatory deposit as stipulated in the captioned amendments.

Wherever further clarification is required the same will be issued after getting a clarification from the competent authority.

(A. Mohan Kumar)
Register.