OFFICE OF THE CHIEF COMMISSIONER OF CENTRAL EXCISE, CUSTOMS AND SERVICE TAX, KERALA ZONE,
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C.No.II/39/3/2013 CC(KZ) I Pt.III **Dated : 04.11.2014**

OFFICE ORDER No.23/2014

Sub.: Functioning of Audit Commissionerate – reg.
Ref.: Implementation of Cadre Restructuring Plan –Office Order No. 22/2014 dated 13.10.2014

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Attention is invited to Circular No. 985/09/2014-CX dated 22.09.2014 issued by the Department of Revenue, Ministry of Finance, Central Board of Excise & Customs, in connection with the guidelines regarding Administrative set up and functioning of Audit Commissionerate and Office Order No. 22/2014 dated 13.10.2014 issued from this office.

2. As referred in the Board's Circular, it is seen that after the formation of the Audit Commissionerate the Monitoring Committee Meetings(MCMs) are to be convened by the Audit Commissioner with the executive Commissioner and / or his representative attending the said meetings. To facilitate productive discussion and finalisation of the issues raised by Audit, all concerned Divisional Deputy / Assistant Commissioners and concerned Range Officers should also attend the MCMs whenever convened.

3. Further, during the transition period, all the audit paras raised prior to the formation of the Audit Commissionerate should be dealt with by the concerned Commissionerate including issue of time bound Show Cause / Demand Notices. However, it should be ensured that all such pending audit paras should be finalised and closed on appropriate action latest by 31.12.2014. All such audit files should also be transferred to the Audit Commissionerate. A completion report in this regard should be forwarded to this office on 01.01.2015 with a copy for information to Commissioner (Audit).

4. It may be noted that necessary action to deal with audit points raised from the first MCM of the Audit Commissionerate convened w.e.f 15.10.2014 including recovery / issue of SCNs / follow up etc. shall be dealt with by the Audit Commissionerate as per the guidelines contained in the CBEC Circular dated 22.09.2014 referred above

5. Any issues noticed / difficulties faced in the implementation of the above may be brought to the notice of the undersigned immediately.

4/11/2014
(AMIT KUMAR ROY)
CHIEF COMMISSIONER

To

1. The Commissioner of Central Excise, Cochin / Calicut / Trivandrum /Audit
2. The Additional / Joint Commissioners, Central Excise, Cochin / Calicut / Trivandrum / Audit.
3. The Deputy / Assistant Commissioners, Central Excise, Cochin / Calicut / Trivandrum / Audit.