



DIRECTORATE GENERAL OF INSPECTION

<http://dgence.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

INDEX

Index No.	Subject	Page No.
1	Administration	2
1.1	General	2
1.2	Establishment & Personnel	2
1.3	Expenditure	4
1.4	Infrastructure	4
1.5	Reconciliation of Accounts	5
2	Technical (Central Excise & Service Tax)	6
2.1	Revenue Realization	6
2.2	Return scrutiny	8
2.3	Arrears of Revenue	9
2.4	Anti Evasion - Preventive	11
2.5	Audit (E.A.2000 & CERA)	14
2.6	Adjudication	16
2.7	Call Book	19
2.8	Review	20
2.9	Legal – (Court Cases- Prosecution)	21
2.10	Provisional Assessment	22
2.11	Refund/ rebate/ remission	23
3	Technical - Customs, (If applicable refer to the page)	25
4	Rajbhasa Implementation	30
5	Automation Performance	31
6	Sevottam (Citizen Charter implementation) CPGRAMS Implementation	32
7	RTI	33
8	Other details	33
9	Annexure	34
10	Ready reference: Check list for Board set benchmarks	Error! Bookmark not defined.

To auto update page number column in this word document, select the whole index table at left hand top corner and press F9



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

1. Administration:

Last date of inspection:

Last date of DGICCE Inspection	
Date of receipt of inspection report	
Date of sending compliance report	
Date of receipt of closure report	

1.1 General :

Name of the Commissioners who held charge during the last 3 years with specific date

S.No.	Name of Officer	Duration with dates

1.1.1 Names and responsibilities of other Group "A" Officers.

S.No.	Name of Officer	Designation	Responsibility

1.1.2 JURISDICTION OF THE COMMISSIONERATE

JURISDICTION OF DIVISIONS

S.No.	Name of Divisions	Name of Ranges	Jurisdiction of Divisions

1.1.3 Details

		Central Excise	Service Tax
1	Number of Assesses		
2	No. of units paying over Rs. 5 Crores revenue (PLA)		
3	No. of units paying Rs.1-5 Crores (PLA)		
4	No. of units paying Rs. 10 lakhs – Rs.1.00 Crore (PLA)		
5	No. of SSI units		
6	No. of 100% EOUs		
7	No. of declarants		
8	No. of Registered Dealers		
9	No. of assesses under physical control		

1.2 Establishment & Personnel

1.2.1 STAFFING POSITION (as on 31.10.2010)

S.No.	Designation Grade wise)	Sanctioned	Working	Vacancy/ Surplus



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

1.2.2 Steps taken to fill vacancy by cadre controlling authority.

- Via direct recruitment
- Via promotion:

1.2.3 Roaster position to ensure reservation

Cadre	Initial recruitment (X – point Roaster)	Promotion (X – point Roaster)

1.2.4. No. of DPC held during last two years (Date wise, cadre wise, no. of officers/staff names be given)

1.2.5 Is liaison officer from SC/ ST category appointed to represent SC/ ST candidates at DPC: If yes, name of officer.

1.2.6 How many unfilled reserved vacancies carried forward in last three years :

1.2.7 If DPC is not held , reasons thereof :

1.2.8 Is cadre wise seniority list maintained by cadre control authority: If yes, last date of seniority list finalization (cadre wise).

1.2.9 Is register maintained for any representation on seniority by an officer:
Yes / No.

1.2.10 List of officers whose ACR are pending as on 1st July.

1.2.11 Whether staff/ officers grievances are redressed by holding regular J.C.M meeting: If yes dates of meeting in last one year.

1.2.12 List of unresolved issues pending after J.C.M in last one year.

1.2.13 No. of officers/ staff working in the same post for more than 15 years. (Furnish details with name, post and date of joining the post.)

1.2.14 List of officials who have completed 25 years of service but their **services not verified** for issuance of service verification Certificate and recording of entry in the Service Book (under Rule32(1) (2) of CCS Pension Rules).

SL. NO.	NAME	DESIGNATION	Date of Birth	Date of Joining	Reasons for verification not done



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

--	--	--	--	--	--

1.2.15 No. of disciplinary cases, both vigilance and non-vigilance, pending with period of Pendency :

1.2.16 Last two dates on which co-ordination committee meeting held with the CBI :

1.2.17 Details of training courses held in last one year to enhance the skills of the officers. (Cadre, type of training, no of officers).

1.3 Expenditure

1.3.1 Performance on expenditure audit of the Commissionerate for last 3 years

2009-10 (Exclude Pay)

Sub head	Sanction Grant	Exp. 1 st Quarter	Exp. 2 nd Quarter I	Exp. 3 rd Quarter	Exp. 4 th Quarter	Total

2010-11 (Exclude Pay)

Sub head	Sanction Grant	Exp. 1 st Quarter	Exp. 2 nd Quarter I	Exp. 3 rd Quarter	Exp. 4 th Quarter	Total

2011-12 (upto) (Exclude Pay)

Sub head	Sanction Grant	Exp. 1 st Quarter	Exp. 2 nd Quarter	Exp. 3 rd Quarter	Exp. 4 th Quarter	Total

1.3.2 Last date of surprise check of Cash Book for tallying cash and the Designation of officer

1.3.3 List of officers given loans and advances by Deptt.

Name of officers	Loan amount	Terms & Conditions fulfilled. Yes / No.

1.4 Infrastructure

1.4.1 OFFICE ACCOMMODATION

Sl. No.	Name of Commissioner	Requirement Carpet Area	In Possession	Owned/ Hired	Shortfall in Sq. Mts.	Steps taken to



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

	ate, Division & Range	in Sq. Mts.(Date when it was assessed	in Sq. Mts.			meet shortfall

1.4.2 Is Commissionerate / Division /Range offices running on hired premises ? If yes, furnish office wise total payment made during the last two years.

1.4.3 If land is available with the Commissionerate, whether any construction work for office premises has taken place ? If not, furnish reasons for not constructing the same.

1.4.4 RESIDENTIAL ACCOMMODATION

Sl. No.	Place (Commissionerate ,Divisions & Range)	Type of Accommodation	Requirement of Accommodation	Availability	Shortage	Steps taken to meet shortfall

1.4.4.1 Are norms of % staff (Gr. A/B/C/D) provided with accommodation and facilities fulfilled for class B and C cities/ places:

1.4.5 VEHICLES Position (as on)

S.No.	Make of vehicle (Including Staff bus/ motor cycle	Model Year	Mileage covered	Expenses incurred	Deployment	Any other information

1.4.5.1 Is norm of Km/Litre for official vehicles maintained :

1.4.5.2 Number of vehicles additionally required (if any) with details :

1.4.6 Is dead stock register maintained : yes / No.

1.4.7 Whether Last dead stock register was verified by a gazetted officer ? If yes furnish the date of verification :

1.5 RECONCILIATION OF ACCOUNTS

1.5.1 Is norm of reconciliation of accounts within 6 months followed : Yes / No.

1.5.2 Upto what date have CAO and PAO completed the reconciliation of TR-6 challans.

1.5.3 Action taken to recover less charge amounts

1.5.4 Is REVCON software used for reconciliation of accounts : Yes / No



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

2 TECHNICAL

2.1 REVENUE REALIZATION

2.1.1 Central Excise

(Rs in Cr)

Year	S.B.E Target	POL		Non-POL		Total	
		PLA	CENVAT	PLA	CENVAT	PLA	CENVAT
2009-10							
2010-11							
% change							
2010-11 Upto ...							
2011-12 Upto Oct....							
% change							

2.1.2 CX Non-POL revenue trend

	2009 – 10	2010-11	2011-12 (till)
PLA (Rs. In Cr)			
CENVAT(Rs. In Cr)			
PLA : CENVAT			

2.1.3 CX Tobacco revenue trend

	2009 – 10	2010-11	2011-12 (till)
PLA(Rs. In Cr)			
CENVAT(Rs. In Cr)			
PLA : CENVAT			

2.1.4 Service Tax revenue trend

	2009 – 10	2010-11	2011-12 (till)
PLA(Rs. In Cr)			
CENVAT(Rs. In Cr)			
PLA : CENVAT			

2.1.5 If shortfall in revenue and/ or fall in PLA / Cenvat ratio is noticed than broad reasons for down fall may be furnished in **Annexure A**.

Effective measures taken to stop the negative trend **may also be provided in annexure B**

2.1.6 List of parties with monthly payment defaults in last one year.

Unit name	Amount in default	Month/year	Action taken



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

2.1.7 TOP 10 COMMODITIES OF THE COMMISSIONERATE

(Rs. In Crores)

S.No	Name of the commodity (CETH No.)	2009-10		Upto 2009-10		Upto 2010-11 (upto.....)	
		PLA	Cenvat	PLA	Cenvat	PLA	Cenvat
	Total						

2.1.8. TOP 10 C.Ex. ASSESSES OF THE COMMISSIONERATE

(Rs.in Crores)

S.No	Name of the Assesse	Commodities Manufactured (CTH. NO.....)	2009-10		Upto 2009-10		Upto 2010-11(.....)	
			PLA	Cenvat	PLA	Cenvat	PLA	Cenvat

2.1.9. TOP 10 Services OF THE COMMISSIONERATE

(Rs. In Crores)

S.No	Name of the Services	2009-10		Upto 2009-10		Upto 2010-11(upto.....)	
		PLA	Cenvat	PLA	Cenvat	PLA	Cenvat
	Total						

2.1.10. TOP 10 Service Providers OF THE COMMISSIONERATE

Revenue (PLA+Cenvat)

(Rs.in Crores)

S. No	Name of the Assesses	Name of the Services Provided	2009-10		Upto 2009-10		Upto 2010-11 (upto.....)	
			PLA	Cenvat	PLA	Cenvat	PLA	Cenvat
		Total						



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

2.1.11 SERVICE TAX REVENUE COLLECTION OF COMMISSIONERATE

(Revenue Rs. in Cr.)

S.NO	Name of Service	2008-09		2009-10		2010-11 (up to	
		No. of Assessee	Revenue	No. of Assessee	Revenue	No. of Assessee	Revenue

2.2 Returns Scrutiny

2.2.1 ER-1 scrutiny under annexure 2.2 of Manual for the scrutiny of Central Excise Returns.

No. of ER-1 filed (Period last 6 months)	No of ER-1 picked up for detailed scrutiny	No. of ER-1 selected for detailed scrutiny	Results (amount of detection)

No. of ER-1 pending scrutiny O.B.(as on	No. of ER-1 received up to the month	No. of ER-1 Disposed up to the month	No. of ER-1 in which Annexure-2.1 has been prepared	No. of ER-1 in which Annexure-2.I has not been prepared	No. of ER-1 in which Annexure-2. required to be prepared	No. of ER-1 in which Annexure-2. has not been prepared
1.	2.	3.	4.	5.	6	7

2.2.2 Monitor Scrutiny of ER – 1s

2.2.2.1 No. of ER-1 with annual PLA revenue of 1 crore to 5 Crores -----

2.2.2.2 No of ER- 1 with annual PLA revenue of 1 crore to 5 Crores checked by AC/ DC -----

2.2.2.3 No. of ER-1 with annual PLA revenue more than 5 Crores -----

2.2.2.4 No of ER-1 with annual PLA revenue more than of 1 crore to 5 Crores checked by JC/ ADC -----

2.2.3 ST-3 scrutiny under annexure 2.3 of manual for the scrutiny of Service Tax returns

No. of ST-3 filed (Period last 6 months)	No of ST-3 picked up for detailed scrutiny	No. of ST-3 selected for detailed scrutiny	Results (amount of detection)



DIRECTORATE GENERAL OF INSPECTION

<http://dgence.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

No. of ST-3 pending scrutiny O.B.(as on	No. of ST-3 received up to the month	No. of ST-3 Disposed up to the month	No. of ST-3 in which Annexure-2.1 has been prepared	No. of ST-3 in which Annexure-2.I has not been prepared	No. of ST-3 in which Annexure-2.. required to be prepared	No. of ST-3 i which Annexure-2.. has not been prepared
1.	2.	3.	4.	5.	6	7

2.3 ARREARS OF REVENUE. (Central Excise and Service Tax separately)

2.3.1 Total ARREARS OF REVENUE (As on) (Rs. in Lakhs)

S. No	Arrears linked with	Arrears pending at the end of the month	Amt (Rs)	Arrears where recovery Stayed		Arrears where no stay is granted		Arrears stay application is pending	
				No.	Amount (Rs.)	No.	Amount (Rs.)	No.	Amount (Rs.)
1	S. Court								
2	High Court								
3	CESTAT								
4	Settlement Commission								
5	Commr (A)								
6	R.A with Govt.								
7	Others								
	Total								

2.3.2 Division wise break up of Arrears of Revenue. (Rs. in Lakhs) Name of the division: (C. Ex Service Tax separately)

S. No.	Arrears linked with	Arrears pending at the end of the month	Amt (Rs)	Arrears where recovery Stayed		Arrears where no stay is granted		Arrears stay application is pending	
				No.	Amount (Rs.)	No.	Amount (Rs.)	No.	Amount (Rs.)
1	S. Court								
2	High Court								
3	CESTAT								



DIRECTORATE GENERAL OF INSPECTION

<http://dgence.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

4	Settlement Commission								
5	Commr (A)								
6	R.A with Govt.								
7	Others								
	Total								

2.3.3 RECOVERY TARGET FIXED BY THE CHIEF COMMISSIONER FOR THE YEAR 2009-10 ,2010-11 and 2011-12 (upto)

(Rs. in lakhs)

Year	Recovery Target Fixed	Target Recoveries Achieved	Increase/Decrease Over Target
2009-10			
2010-11			
2011-12			

2.3.4 AGE WISE BREAK UP OF ARREARS OF REVENUE (As on) Central Excise & S.Tax separately (Rs. in lakhs)

Sl. No.	Arrears In individual case	Total		Age wise Break up					
				< 3 year.		3 to 10 years		> 10 years.	
		No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
1.	Upto Rs. 1 lakhs								
2.	Between Rs.1-10 Lakhs								
3.	between 10 lakhs-1Crore								
4	Over Rs.1 Crore								
	Total								

2.3.5 Steps taken to write off arrear that are unrecoverable in last 3 years

Provide in annexure C

2.3.6 Steps taken to realize arrears pending at CESTAT including stay

vacation or early recovery in last 3 years : **Provide in annexure D1**

2.3.7 List non stayed cases of arrears where recovery proceedings have been initiated in last 3 years.

Provide in annexure D2

2.3.8 List of cases of arrears of revenue of more than Rs 50 lakhs pending at SC/HC/ CESTAT

Provide in annexure E



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

2.3.9 AGE WISE BREAK-UP OF CASES of arrears of revenue PENDING WITH COMMISSIONER (APPEALS)

Central Excise & Service Tax : (As per annexure –E)

2.3.10 YEAR WISE RECOVERIES OF THE CASES UNDER SECTION 142 OF THE CUSTOMS ACT, 1962

(Rs. In Lakhs)

Year	O.B		Receipt		Actual recovery made		C.B	
	No.	Amt	No.	Amt	No.	Amt	No.	Amt.
2009-10								
2010-11								
2011-12(upto								

2.3.11 DETAILS OF CASES PENDING WRITE OFF DUTY (As on.....)

SNo.	Name of the party	Total amount involved	Amount outstanding since when	Results of recovery action initiated, (if any)

2.4 ANTI EVASION (Central Excise / Service Tax)

2.4.1 Is 335 J register well maintained & complete Yes/No*

2.4.2. Are the first entries in 335 J register being made Yes/No*
Immediately after the search/summon

2.4.3 All AE-2 filed within 48 hours Yes/No*

* If No, detailed observations may be recorded.

2.4.4 Number of SCNs issued during last 1 year.

2.4.5 SEARCH WARRANTS ISSUED DURING THE YEAR 2009-10, 2010-11 and 2011-12 (upto)

S.No.	Particulars	2009-10	2010-11	2011-12 (upto)
i	No. of SW's issued			
ii	No. of SW's executed			
iii	No. of SW's returned			



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

**DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE
OF CENTRAL EXCISE / SERVICE TAX**

	unexecuted			

2.4.6 Effectiveness of preventive action plan for last 3 years

Sl.No	List evasion prone Commodities as per plan	(Detection Rs. In lakhs)				
		Clandestine removal	Misuse of statutory provision Like exemption notification	Cenvat Misutilisation	Misclassification	Undervaluation

2.4.7 COMMISSIONERATE PERFORMANCE OF ANTI EVASION FOR THE LAST 3 YEARS Viz., 2009-10, 2010-11 and 2011-12 (up to,12)

(CENTRAL EXCISE & S.TAX)

(Rs.in lakhs)

Year	No. of cases detected	Duty involved		Duty demanded		Realization/ Spot recovery
		Seizure	Offence	No. of SCN issued	Amount involved	

2.4.8 Investigation pending since date of search or first correspondence with assessee (non search cases) Central Excise & Service Tax

Closing Balance	0 - 3 Months	3-6 months	6-12 months	1-3 year	> 3 years

2.4.9 Cases pending investigation for more than 6 months (as on.....)

S.No	335J	CCE/F. No.	Name of the Party (M/s.)	By whom booked	Brief facts	Amount involved (Rs. in Lakhs)	Reasons for pendency
1.	2	3	4.	5.	6.	7.	8.



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

2.4.10. Steps to prepare annual action plan for Anti Evasion :

2.4.10.1 Is database of the assesses prepared. Yes / no

2.4.10.2 Are studies on the revenue patterns undertaken. Yes / No

2.4.10.3 No. of Anti Evasion teams in 2008-09 ---, 2009-10 ---, 2010-11 ---

2.4.10.4 Dates of co-ordination meeting with DGCEI/ Police/Income Tax Department held in last 3 years.

2.4.11 Position of cases booked by DGCEI & adjudicated by Commissionerate -in last 3 years

S.No	Date of Issue of S.C.N	O-in-O date & Duty confirmed	Current status

2.4.12 CENVAT Penal Action

2.4.12.1 In terms of Rule 9 (A) of the CENVAT Credit Rules 2004, it is mandatory for manufacturers of final products to furnish an annual declaration and also a monthly return about receipt and consumption of principal inputs. Result of any analysis in this regard.

2.4.12.2 Details of the Commissionerate verifying the correctness of the quantum of input CENVAT credit claimed. If yes, results of such verification in details.

2.4.12.3 Any special study of CENVAT been ordered, if yes, the result thereof.

2.4.12.4 Penal Action by Divisions/ H.Q - Recommendation to withdraw facilities and impose restrictions under F.No.224/40/2006-CX.6 (Notification 32/2006 – Central Excise (NT) (Removal of goods without invoice ore duty payment, taking CENVAT credit without goods receipt etc.)

File No.	Name of the party	Amount involved(in lakhs)	Issues	Present Status

2.4.12.5 Reward :

DETAILS OF CASES RIPE FOR SANCTION OF REWARD

Year	No. of cases ripe for	No. of cases in which regard proposals have	No. of cases in which reward sanctioned	No. of cases in which sanctioned but not disbursed



DIRECTORATE GENERAL OF INSPECTION

<http://dgence.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

	rewards	been initiated					
		Staff	Informer	Staff	Informer	Staff	Informer
2009-10							
2010-11							
2011-12 (Upto							

2.5 AUDIT (Central Excise & Service Tax)

2.5.1 INTERNAL AUDIT (E.A -2000) performance :

Year	No. of Audit teams	No. of units selected for Audit	No. of units Audited	No. of paras/objections raised	Amount involved Rs in Lakhs	Recovery Rs. In lakhs
2009-10						
2010-11						
2011-12 (up to						

2.5.1.1

Number of units	Required to be audited		Number audited	
	2009-10	2010-11	2009-10	2010-11
Category A (to be audited each year)				
Category B (to be audited every 2 years)				
Category C (to be audited every 5 th year)				

2.5.1.2 Commissionerate ranking in each of last four quarters given by DG (Audit) Q1, Q.2, Q.3, Q.4

2.5.1.3 AMC meetings held in last 12 months (with dates)

2.5.1.4 EA-2000 paras (As on)

C.B	<6 months Pending		> 6 months Pending		No. of demand issued		No. of paras settled up to
	No. of replies sent	No. of replies not sent	No. of replies sent	No. of replies not sent	No. of replies sent	No. of replies not	
					No. of replies sent	No. of replies not	



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

**DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE
OF CENTRAL EXCISE / SERVICE TAX**

							sent

2.5.1.5 Who decides which units are to be inspected?

2.5.1.6 Whether any risk assessment of factories is being done, if yes, whether this has yielded any useful data.

2.5.1.7 Internal audit objections raised in the last three years amount involved.

Sl.No	Cate- Gory of Units	Clandestine removal (Detection Rs. In lakhs)	Misuse of statutory provision Like exemption notification	Cenvat Misutilisation (Detection Rs. In lakhs)	Misclassifi- cation (Detection Rs. In lakhs)	Underva- -luation (Detection Rs. In lakhs)
1	Cate- Gory of Units A					
2	Cate- Gory of Units B					
3	Cate- Gory of Units C					

2.5.2 CERA OBJECTIONS (As on)

Types of paras	C.B. as on. Nos.	< 1 month pending		> 1 month pending		No. of demand issued
		No. of replies sent	No. of replies not sent	No. of replies sent	No. of replies not sent	
LAR						
SOF						
DAP						
Draft System Appraisal						
A.P						

2.5.2.1 Details of SOF pending for more than 1 year:

Submit details in separate sheet as annexure F.

Sl. No.	SOF		Name of Unit (M/s.)	Date of receipt	Issue	Amt. In Lakhs	File No.	Date of Reply	Time taken to send reply
	No.	Year							



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

--	--	--	--	--	--	--	--	--	--

2.5.2.2 PENDING POSITION OF DAP (AS ON _____)

Submit details in separate sheet as annexure G.

Sl. No	Draft Audit Para No.	Audit Para No.	Date of Receipt	File No.	Name of the Unit M/s	Amount of Revenue involved (Rs. In Lakhs)	Reply Sent on	Issue in Brief	Time taken to send the report
1	2	3	4	5	6	7	8	9	10

2.5.2.3 PENDING POSITION OF AP (AS ON _____)

Submit details in separate sheet as annexure H.

Sl. No	SOF No.	DAP No.	Name of Unit (M/s.)	Date of receipt	Issue	Amt in lacs	File No.	Date of Reply	Time taken to send reply

2.5.2.4 Details of frequency of meetings (with dates) between the staff of the Accountant General and Commissioner/JC (Audit)/AC(Audit) for finalizing CERA objections.

2.5.2.5 Is monitoring in place with DC / AC(Audit) keeping watch over the timeliness and quality of replies sent by the Divisional AC/DC to CERA authorities.

2.6 ADJUDICATION

(Separately for Central Excise & Service Tax)

2.6.1 BREAK- UP OF CASES PENDING ADJUDICATION (AS ON _____) Central Excise cases

(Rs. In Lakhs)

HQRS / DIVISION	PENDING WITH OFFICER	Closing balance		Age wise break up				
		No. of cases	Amt. Involved	0-3 months	3-6 months	6-12 Months	1-3 Years	3 Years & above
HQRS	Commissioner							
	ADC							
	JC							
	Total of Hqrs							



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

Divisions 1	DC/AC							
Division 2								
Divison 3								
Divison 4								
Divison 5								

2.6.2 BREAK- UP OF CASES PENDING ADJUDICATION (AS ON _____) Service Tax cases

(Rs. In Lakhs)

HQRS / DIVISION	PENDING WITH OFFICER	Closing balance		Age wise break up				
		No. of cases	Amt. Involved	0-3 months	3-6 months	6-12 Months	1-3 Years	3 Years & above
HQRS	Commissioner							
	ADC							
	JC							
	Total of Hqrs							
Division 1	DC/AC							
Division 2								
Divison 3								
Divison 4								
Divison 5								

2.6.3.1. Details of total Central Excise cases pending Adjudication over 6 months as on _____) Submit in annexure I

(Rs. In Lakhs)

S. No	File No.	Name of the Party	Date of Issue of SCN	Amount Involved	No. of PH given date wise	Expected date of disposal in case of amount involved >Rs.1 Crore
Commissioner						

Additional Commissioner

--	--	--	--	--	--	--

Joint Commissioner



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

**DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE
OF CENTRAL EXCISE / SERVICE TAX**

--	--	--	--	--	--	--	--

2.6.3.2. Details of total Service Tax cases pending Adjudication over 6 months as on) Submit in annexure J

(Rs. In Lakhs)

S. No	File No.	Name of the Party	Date of Issue of SCN	Amount Involved	No. of PH given date wise	Expected date of disposal in case of amount involved >Rs.1 Crore
Commissioner						

Additional Commissioner

--	--	--	--	--	--	--	--

Joint Commissioner

--	--	--	--	--	--	--	--

2.6.4. Number of Orders Passed During the Years 2009-10,2010-11 and 2011-12 (upto) Addl.Commissioner and Joint Commissioner

Adjudicating Authority	No. of Orders Passed		No. of Orders Passed in Favour of Revenue		No. of Orders Dropped		%'age of Orders Dropped	
	2009-10	2010-11	2009-10	2010-11	2009-10	2010-11	2009-10	2010-11
Commissioner								
Addl. Commr.								
Joint Commr.								

2.6.5. Provide details only in cases where O-In-O is passed more than one month after last P.H date.

2.6.5.1 PARTICULARS OF ORDER IN ORIGINALS ISSUED BY COMMISSIONER DURING, 2009-10, 2010-11 and 2011-12 (up to)

Sl.No.	Name of the Party M/s.	Date of Show Cause Notice	Last dt of Personal Hearing	OIO No. /Date	Time taken for passing the order from the dt. of last Personal Hearing



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

**DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE
OF CENTRAL EXCISE / SERVICE TAX**

--	--	--	--	--	--

2.6.5.2 Particular of ORDER IN ORIGINAL PASSED BY ADC/ Jt. COMMISSIONER DURING 2009-10, 2010-11 and 2011-12 (Up to.....)

Sl.No.	Name of the Party M/s.	Date of Show Cause Notice	Last dt. of Personal Hearing	OIO No. & Date	Time taken for passing the order from the dt. of last Personal Hearing

2.7 Call Book (Central Excise and Service Tax)

2.7.1 Details of Call Book cases pending (as on)

(Rs. In Lakhs)

	Closing Balance		0 - 3 Months	3 - 6 Months	6-12 Months	Over 1 Year
	Amt.	No.				
Cx.Excise						
S.Tax						

2.7.2 DIVISION WISE BREAKUP OF CALL BOOK CASES including (Hqrs.) AS on)

(Rs in Lakhs)

Sl. No.	HQRS/ Divisions	Closing balance		0 - 3 Months	3 - 6 Months	6-12 Months	Over 1 Year
		No.	Amt.				

2.7.3 Break up of Closing Balance of Call book Cases Category wise

	Appellate Authorities filed by department		Court		CERA (Audit)		Others (including Board's instructions/ Committee disputes etc		Total	
	No.	Amt	No.	Amt	No.	Amt	No.	Amt	No.	Amt
C.Ex										
S.T										



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE
OF CENTRAL EXCISE / SERVICE TAX

2.7.4 DETAILS OF CASES KEPT IN CALL BOOK FOR MORE THAN ONE YEAR (AS ON) (Submit in separate sheet as Annexure K)

Category wise

S.No.	Name of the Party	File No.	Brief Issue involved	Date of transfer to call book	Amount Involved	Last Reviewed on & By Whom	Reasons for Pendency

2.8 REVIEW

2.8.1 Details of decisions by the subordinate officers examined from the point of view of review.

PERIOD	Orders passed by	No. of orders passed	No. of orders examined for review	No. of orders not examined	No. of appeals filed	No. of orders hit by time bar
2009-10	Commissioner (A)					
	Addl. Commissioner					
	Joint Commissioner					
	DC/AC					
2010-11	Commissioner (A)					
	Addl. Commissioner					
	Joint Commissioner					
	DC/AC					
2011-12 (upto...)	Commissioner (A)					
	Addl. Commissioner					
	Joint Commissioner					
	DC/AC					

Note: The information may be furnished financial year wise whether the no. of orders passed have been examined within a period of one year.

2.8.2 Cases decided by the CESTAT on the appeal filed by the department (Last 3 Years i.e. 2009-10 , 2010-11 and 2011-12 (upto2012)

Year	No. of orders passed	No. of orders decided in favour of revenue	No. of orders decided in favour of party	No. of remand cases	% of cases decided in favour of revenue
1.	2.	3.	4.	5.	6.



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

2.8.3 Analysis undertaken for department's appeal rejected by CESTAT in last 3 years. If yes, result thereof.

2.8.4 Cases decided by Commissioner (Appeals) on the appeal filed by department in last 2 years

Year	No. of orders passed	No. of orders decided in favour of revenue	No. of orders decided in favour of party	No. of remand cases	% of cases decided in favour of revenue
1.	2.	3.	4.	5.	6.

2.8.5 NUMBER OF CASES PENDING IN WHICH APPEALS HAS BEEN FILED BY THE DEPARTMENT BEFORE COMMISSIONER (APPEALS), CESTAT AND SUPREME COURT (AS ON.....)

Commissioner(Appeals)	CESTAT	Supreme Court

2.9 Legal -Court Cases- Prosecution:

2.9.1 Is paper book (records) for each cases maintained where party has filed appeal & revenue involved is more than Rs.20 lakhs.

2.9.2 Information may be furnished of Court cases other than arrears of revenue pending in Supreme Court, High Court and CESTAT for more than three years in running form in Annexure L

File No.	
Name of Party	
Issue involved	
Amount involved	
Date of Appeal filed by the Department	
Date of stay if any	
Present position of the case including action taken by the Department (Date-wise) for speedy disposal of case	

2.9.3 PROSECUTION CASES: (As on _____)
(Central Excise & Service Tax)

Details of Prosecution Cases (submit in separate sheet as annexure)

Name of party	Commissioner F.NO.	Date of order for launching prosecution	Date of launching prosecution	Issue involved (in brief)	Amount involved (Rs. In Lakhs)	Details of all dates including	Present position of case



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

							Last date of hearing of the case

2.9.4 No. of demands confirmed – More than Rs. 25 Lakhs (Sec-11A)

Year	No. of demands confirmed	No. of cases examined for launching prosecution	No. of cases not examined for launching the prosecution	No. of cases sent to CC for sanction of prosecution	No. of cases in which CC has accorded the sanction
1.	2.	3.	4.	5.	6.

2.10 PROVISIONAL ASSESSMENT

2.10.1 AGE WISE BREAK UP (AS ON _____) (Include division cases)

Closing balance		0-3 Months	3-6 Months	6-12 Months	1-3 Years	Over 3 years
No.	Amt.					

2.10.2. DETAILS OF CASES OF PROVISIONAL ASSESSMENT PENDING over 3 months (Reasons for pending and steps taken to finalize the assessment)

Name of party	Brief facts quoting Board's instructions and rules warranting the case for provisional Assessment		Provisional Assessment pending since when	Efforts made to finalize assessment		Remarks / reasons for pendency Targeted date to finalise assessment
	Date of Prov. Assessment Order	Issue involved		Amount Involved Rs. In Lakhs	Whether Bond/B.G. taken for the amount of differential duty and their validity period	



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

--	--	--	--	--	--

2.11 REFUND / REBATE

(Central Excise & Service Tax)

2.11.1 AGE-WISE BREAK-UP OF PENDING REFUND/ Rebate CASES (AS ON) Rs. In Lakhs)

No. of cases	Amount involved Rs. In lakhs	Age-wise break up				
		Less than 3 months	3-6 months	6-12 months	1-3 years	3 years & above
1.	2.	3.	4.	5.	6.	7.

2.11.2 Performance in last 3 years

year	Opening Balance	Receipt	Disposal	Closing balance
2009-10				
2010-11				
2011-12 (Up to.....)				

2.11.3. DETAILS OF DIVISION-WISE BREAK UP OF REFUND PENDING (AS ON)

(Rs. in Lakhs)

Sl. No.	DIVISION	Closing Balance	Amount involved	<3 months	3-6 Months	6-12 Months	1-3 years	>3 years

2.11.4. DETAILS OF CASES IN WHICH INTEREST HAS BEEN PAID ON ACCOUNT OF DELAYED PAYMENT OF REFUND CLAIM in last 2 years

Name of party	Amount of refund	Interest paid	Reasons for delay

2.11.5 DETAILS OF PRE AUDIT of REFUND/ Rebate CLAIMS PENDING (AS ON.....)



DIRECTORATE GENERAL OF INSPECTION

<http://dgence.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

S.No.	Name of the Assessee	Date of filing the refund claim	Amount involved	Date of sending the file for pre audit	Date of receipt in the Hqrs.	Reasons for pendency with present status
1.	2.	3.	4.	5.	6.	7.

2.11.6. No of claims pre- audited in last 3 years

Year			
2009-10			
2010-11			
2011-12(Upto.....)			

2.11.7 DETAILS OF POST AUDIT REFUND/REBATE CLAIMS PENDING (AS ON

S.No.	Name of Assesses	Date of filing the refund claim	Amount involved	Date of sanctioned of refund claim	Date Of payment	Date of sending the file for post audit	Date of receipt in Hqrs.	Reasons for pendency
1.	2.	3.	4.	5.	6.	7.	8.	9.

2.11.8 DETAILS OF REMISSION CASES PEDNING (AS ON

(Rs. In Lakhs)

S. No	Name of the party	Amount involved	Issue involved	Date of filing of application	Date of SCN	Reason for pendency with present status
1.	2.	3.	4.	5.	6.	7.

2.11.9 No of claims post audited in last 3 years

Year			
2009-10			
2010-11			
2011-12 (Upto.....)			

Types of Refund/ Rebate application (with corresponding Section /Rules/ Notification under which filed) :



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

2.11.10 List of documents required to be filed with a complete refund / rebate/remission claim.
(Separately for each type)

3. Customs

(Information to be provided only in case Commissionerate has International Airport, Air cargo, ICD, CFS and Marine Preventive in it's executive control)

3.1 Revenue realizations 2009-10, 2010-11 and 2011-12 (As on)

(Rs. in crores)

Financial year	Revenue SBE Target	Gross revenue	Refund/ Drawback	Net Revenue	Increase /decrease vis-à-vis target	
					Absolute	%
2009-10						
2010-11... upto ,						
2011-12 (Upto... 2012						

NOTE: If the revenue collection is less than the target, mention the reasons.

3.1.1 Gross Revenue during the corresponding period of last two financial years

Item	Upto.....2010		Upto2011		Increase/ decrease	
	For the month	Upto the month	For the month	Upto the month	Absolute	%
Gross Revenue						

If the revenue collection is less than the target, mention the reasons.

3.1.2 Net Revenue during the corresponding period of last two financial years.

Item	Month..... 2010 -11		Month..... 2011 - 12		Increase/decrease	
	For the month	Upto the month	For the month	Upto the month	Absolute	%
Gross Revenue						
Refund/Drawback						



DIRECTORATE GENERAL OF INSPECTION

<http://dgence.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

**DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE
OF CENTRAL EXCISE / SERVICE TAX**

Export Cess & Other Receipts						
Net Revenue						

NOTE: If the revenue collection is less than the target, mention the reasons.

3.2. Arrears of revenue as on

S. No	Arrears linked with	Arrears pending at the end of the month	Amt (Rs)	Arrears where recovery Stayed		Arrears where no stay is granted		Arrears stay application is pending	
				No.	Amount (Rs.)	No.	Amount (Rs.)	No.	Amount (Rs.)
1	S. Court								
2	High Court								
3	CESTAT								
4	Settlement Commission								
5	Commr (A)								
6	R.A with Govt.								
7	Others								
	Total								

3.3 ADJUDICATION:

3.3.1 ALL CASES PENDING AS ON

(Amount in lakhs)

Section where pending	Pending as on		Age wise break up											
			Less than one month		1-3 months		3-6 months		6-12 months		1-3 years		Above 3 years	
	No	Amt	No	Am t	No	Amt	No	A m t	No	A m t	No	A m t	No	A m t
TOTAL														

3.3.2 No. of Adjudication cases pending competency-wise (Customs)



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

**DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE
OF CENTRAL EXCISE / SERVICE TAX**

Competency	No of cases Pending	Age- wise pendency				Reasons for pendency
		Below 3 months	3-6 months	6-12 months	Above 1 year	
Commissioner						
Addl./Jt. Commissioner						
DC/AC						

3.4 CALL BOOK CASES PENDING AS ON

Category	No of cases Pending	Age- wise pendency			
		Below 3 months	3-6 months	6-12 months	Above 1 year
Deptt. has gone in appeal					
Injunction issued by SC/HC/CESTAT					
Audit Objections are contested					
Board has specifically ordered to keep in Call Book					

3.5 AUDIT

3.5.1 POST CLEARANCE AUDIT

3.5.1.1 PERFORMANCE during 2009-10 , 2010-11 and 2011-12 (upto):

Period	EOD report generated	No of B/Es selected for PCA	No of B/Es audited after selection	Detection (in Rs. lakhs)	Recoveries (in Rs. Lakhs)
2009-10					
2010-11					



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

2011-12 (as on date)					
----------------------	--	--	--	--	--

3.5.1.2 Pendency as on

At level of	No of Bs/E Pending for PCA after selection	Age- wise pendency				Reasons for pendency
		Below months	3-6 months	6-12 months	Above 1 year	
AC/DC						
Supdt./Appr. Mumbai Custom House						
Supdt./ Appr. CFS, Mulund						

3.5.2 AUDIT (CERA)

3.5.2.1 TOTAL CASES PENDING AS ON

ITEM	CASES PENDING AS ON	BREAK UP				
		1-3 Month	3-6 Month	6-12 Month	1-3 Years	Above 3 Years
Audit Objections						
Statement of facts						
Draft Audit Para						
Draft System Appraisal						
Audit Para						

3.6 ANTI SMUGGLING

3.6.1 PERFORMANCE OF C.I.U.:

(amount in lakhs)

Item	2009-10	2010-11	2011-12 (till date.....)
No of cases			
Value of goods			
Duty			



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE
OF CENTRAL EXCISE / SERVICE TAX

involved			
Duty recovered			
Seizures			

3.6.2 Important cases booked by C.I.U. during current Financial Year (as on)::

DUTY DETAILS					
S. No.	IMPORTERS NAME	ASSESSABLE VALUE	DUTY INVOLVED	DUTY RECOVERED	B.G.
		(Rs.in lakhs)	(RS in lakhs)	(RS in lakhs)	(RS in lakhs)
TOTAL					

3.7 Review

3.7.1 APPEALS:

A No. of cases in which appeals filed by the Deptt. in CESTAT during April, 2010-11 and 2011-12 (till date)

b. No. of cases out of above decided in favour of Deptt.:

c. No. of cases out of above in which appeal rejected:

3.8. DISPOSAL:

3.8.1 Cases pending for disposal as on

S. No	Description of goods	Value of goods confiscated (Rs. in lakhs)	Whether linked with court case or stay granted by competent authority	Steps taken for disposal



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

3.9 PROSECUTION:

3.9.1 Prosecution sanctioned but not launched:

- (a) No. of cases:
(b) Reasons for pendency:

3.10 PD BONDS/TEST BONDS/END USE BONDS

3.10.1 Pendency as on :

Items	No of cases Pending as on	Age- wise pendency			
		Below 3 months	3-6 months	6-12 months	Above 1 year
PD BONDS					
TEST BONDS					
END USE BONDS					

3.10.2 Reasons for Pendency:

ITEM	REASONS FOR PENDENCY
PD Bonds	
Test Bonds	
End Use Bonds	

3.10.3 Details of pending bank guarantees as on

S. No.	Party's Name	F. No.	BG. No.	Dated	Expiry Date	Bank Name	Amt (Rs.)

4. Rajbhasha Implementation (HINDI)

4.1 Whether officers/ staff are being sensitized about the Official Language Policy of the Govt :



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

**DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE
OF CENTRAL EXCISE / SERVICE TAX**

- 4.2 Dates of Rajbhasa meetings held in last one year :
- 4.3 Whether any seminar/ meetings is held in Hindi regularly by Administrative Head :
- 4.4 Whether officers/staff are given training in Hindi to do official work and roaster maintained for this.
- 4.5 Details of personnel having knowledge of Hindi typing/ stenography
- 4.6 Number of reports sent to the Official Language department
- 4.7 Number of officers/staff employed in Hindi Section
- 4.8 Whether items like name plates, notice boards, forms procedure literature, rubber stamps, invitation cards etc are prepared/ made in Hindi.
- 4.9. Whether any scheme/ award is proposed to promote Hindi language.
- 4.10 Whether Computer are made available in Hindi Section :
- 4.11 whether computer in Hindi section is bilingual :
- 4.12 Is software “**MANTRA**” made use of to make hindi translations ;
(this software of size 120 MB is freely downloadable from Department of Official Language site www.rajbhasha.nic.in)
- 4.13 Whether letters received in Hindi is answered in Hindi : Give details .
- 4.14 Whether region wise target fixed for Official Language is achieved :
- 4.15 Whether training Material is prepared Bilingual :
- 4.16 Total expenditure incurred in purchasing Hindi Books etc ;
- 4.17 Whether any Senior officer make regular inspection of Hindi work done by officers/ staff of the Commissionerate :
- 4.18 Whether any Bank transaction is done in Hindi :
- 5. Automation performance:**
 - 5.1 Date of launch ACES at commissionerate
 - 5.2 No. of assesses using ACES :
 - 5.3 No. of registration issued through ACES since launch
 - 5.4 No. of returns filed through ACES since launch



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

- 5.5 No. of refund claims filed through ACES
- 5.6 Details of time when ACES is not available and action taken to sort the issue
- 5.7 Name of reports generated through ACES :
- 5.8 % of returns automatically scrutinized through ACES in last 3 months. Give no of such returns separately for CEX & ST returns
- 5.9 Details of period for which ER-1 has been fed in SERMON system.
- 5.10 Name of reports generated by SERMON.

6. Sevottam

- 6.1 Name of appointed P.G.O (Public Grievance Officer):
- 6.2 List of cases disposed off in grievances received through CPGRAMS in last one year

Case No	Date of receipt	Date of disposed	Time taken to Disposed off

- 6.3 Whether register for complaints/ grievance received via post/ in person From the citizens maintained and acknowledgement of receipt given:

- 6.4 Evaluation of implementation of Citizens Charter:

		Implementation			
		1) Internal assessment (Data capture)	2) Management Review (Analyze to identify gap)		
Defined Service	Standard Time norm	Cases received since 1st Apr '09	Desired disposal within time norms	Actual % disposed as per standard	Reasons for not meeting norms
Acknowledge all written communication	Within 7 working days		>80%		
Convey decision on matters	Within 15 working days		>80%		
Remit drawback	Within 7 working days		>80%		



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

Clear export goods	Within 24 hours		>80%		
Clear import goods	Within 48 hours		>80%		
Dispose off a refund claim	Within 3 months		>80%		
Complete registration	Within 2 working days		>80%		
Export consignment at factory premises	Within 24 hours		>80%		
Advance intimation before audit	Minimum 15 days		>80%		
Release non-required seized documents	Within 60 working days		>80%		
Acknowledge grievances	Within 48 hours		>80%		
Final decision on grievances	Within 30 working days		>80%		

Please put NA for service not applicable

7. R.T.I.

7.1. Name of the CPIO/ ACPIO :

7.2. Whether receipt/ Appeal register maintained ?

7.3. Total number of receipts/ Appeals received in last three years :

7.4. No. of days taken to give reply from date of receipt
between 0— 10 days --- -
11-- 20 days ----
20—30 days ----

7.5. Whether any reply submitted after stipulated time (if so reasons thereof)

7.6. No of cases where appeal filed against CPIO/ACPIO's order and its present status.

8. Other details:

8.1 ISSUE OF TRADE NOTICES

8.1.1 Whether the Commissionerate is issuing Public Notices and Trade Notices regularly.

8.1.2 List of Public Notices issued in last one year

8.1.3 Procedure to ensure that all the subordinate formations and trade are informed immediately of any changes.

8.1.4 Whether any notification has been issued by the Commissionerate under Rule 16-A of Central Excise Rule 2002, for job work if yes, details thereof.



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

8.2 Details of meeting held with trade representatives in last one year.

8.1 ISSUE OF TRADE NOTICES

8.1.1 Whether the Commissionerate is issuing Public Notices and Trade Notices regularly.

8.1.2 List of Public Notices issued in last one year

8.1.3 Procedure to ensure that all the subordinate formations and trade are informed immediately of any changes.

8.1.5 Whether any notification has been issued by the Commissionerate under Rule 16-A of Central Excise Rule 2002, for job work if yes, details thereof.

8.2 Details of meeting held with trade representatives in last one year.

9. Annexures

9.1. Annexure A - Reasons for fall in revenue and / or fall in PLA : Cenvat ratio :

9.2 Annexure B – Effective Steps taken to stop trend of fall in revenue and / or fall in PLA : Cenvat ratio.

9.3 Annexure C – Steps taken to write off arrears that are unrecoverable in last 2 years (List specific cases)

9.4 Annexure D1 - Steps taken to realize arrears pending at CESTAT including stay vacation or early hearing in last 2 years (List specific cases)

Annexure D2 - List non-stayed cases if arrears of revenue where recovery proceedings have been initiated or completed in last 3 years. Show initiated and completed separately.

9.5 Annexure E List of cases of arrears of revenue of **more than Rs 50 lacs** pending at SC/HC/CESTAT/Commr (Appeals)

Case No.	Pending at	Name of party	Issue involved	No. of appeal by party	Date of stay Order(if any) with order no.	Present status (with date Last perused)



DIRECTORATE GENERAL OF INSPECTION

<http://dgence.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

AGE WISE BREAK-UP OF CASES OF ARREARS OF REVENUE PENDING WITH COMMISSIONER (APPEALS)

Central Excise & Service Tax

(Rs. in lakhs)

Sl.No.	Division	Cases as on		Age wise Break up					
				< I year.		1-3 years.		> 3 years.	
		No.	Amt	No.	Amt.	No.	Amt.	No.	Amt.

9.6 Annexure F Details of SOF pending

Sl. No.	SOF		Name of Unit (M/s.)	Date of receipt	Issue	Amt. In Lakhs	File No.	Date of Reply	Time taken to send reply
	No.	Year							

9.7 Annexure G Details of DAP pending

Sl. No	Draft Audit Para No.	Audit Para No.	Date of Receipt	File No.	Name of the Unit M/s	Amount of Revenue involved (Rs. In Lakhs)	Reply Sent on	Issue in Brief	Time taken to send the report
1	2	3	4	5	6	7	8	9	10

9.8 Annexure H Details of A.P pending

Sl. No	SOF No.	DAP No.	Name of Unit (M/s.)	Date of receipt	Issue	Amt in lacs	File No.	Date of Reply	Time taken to send reply

8.9 Annexure I Details of Central Excise cases pending adjudication over 6 months

S. No	File No.	Name of the Party	Date of Issue of SCN	Amount Involved	No. of PH given date wise	Expected date of disposal in case of amount involved >Rs.1 Crore
Commissioner						



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

--	--	--	--	--	--	--	--

Additional Commissioner

--	--	--	--	--	--	--	--

Joint Commissioner

--	--	--	--	--	--	--	--

9.10 Annexure J Details of Service Tax cases pending adjudication over 6 months

S. No	File No.	Name of the Party	Date of Issue of SCN	Amount Involved	No. of PH given date wise	Expected date of disposal in case of amount involved >Rs.1 Crore
Commissioner						

Additional Commissioner

--	--	--	--	--	--	--	--

Joint Commissioner

--	--	--	--	--	--	--	--

9.11 Annexure K Details of call book cases pending for more than one year

S.No.	Name of the Party	File No.	Brief Issue involved	Date of transfer to call book	Amount Involved	Last Reviewed on & By Whom	Reasons for Pendency

9.12 Annexure L Court cases other than arrears of revenue pending at SC/HC/CESTAT



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

File No.	
Name of Party	
Issue involved	
Amount involved	
Date of Appeal filed by the Department	
Date of stay if any	
Present position of the case including action taken by the Department (Date-wise) for speedy disposal of case	

10. Check list for Board set bench mark

Area of work	Board desired standard	Authority for implementation
Revenue realization	<p>Manner of scrutiny of ER-1, ER- 2, ER-3 Returns, and returns submitted by dealers by the proper officers.</p> <p>ADC/JC/DC/AC level scrutiny done and ask IAD to examine any abnormal trend</p> <p>Analyze reasons for increase in CENVAT/PLA ratio in any top 20 commodity</p> <p>Finalize provisional assessments</p> <p>Analyze reasons for the fall</p>	Circular No. 887/07/2009-CX dt 11/05/09
Revenue reconciliation	<p>Non verification of PLAs and non reconciliation of revenue receipts by CAO/ instruction for speedy reconciliation .Time limit 6 months for completing reconciliation work.</p> <p>(b) CAO shall complete checking of credit entries in PLA from the original treasury documents received from PAO within 1 month.</p>	<p>Circular No.80/80/94-CX-8 dt 21/11/94 and</p> <p>Circular No. 438/4/99-CX dt 5/2/99</p>
Adjudication	<p>Cases pending over 6 months should be wiped off as soon as possible.</p> <p>Order in original may be passed within one month from the last personal hearing held.</p>	<p>F.No.238/2/98- CX-7 dated 30.10.2000</p> <p>Circular No. 752/68/2003 date 01.10.2003</p>
Call Book	<p>Type of category cases to be transferred to Call Book.</p> <p>a) The Department has gone in appeal to the appropriate authority.</p> <p>b) where injunction has been issued by Supreme Court/ High Court/ CEGAT etc.,</p> <p>c) where audit objections are contested.</p> <p>d) where the Board has specifically ordered the same to be kept pending and to be entered</p>	<p>Circular No. 719/ 35/2003 – CX dated 28.5.2003 issued from the F.No. 101/2/2003-CX3 dt 03.01.2005</p>



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

	<p>into the call book.</p> <p>Meeting held periodically with AG office</p> <p>Call book cases to be reviewed monthly at Commissioner level</p>	<p>Circular No. 385/18/98-CX dated 30/3/98 issued from File No.101/3/98 –CX-3</p>
Arrears of revenue	<ul style="list-style-type: none">• All arrears free from any restraints should be recovered within two months.• In cases where conditional stay is allowed against recovery any conditions are not fulfilled within stipulated time the recovery should be effected.• Amounts locked up in Certificate Action under CEA,1944 should be transferred to recovery cells and immediate action for recovery be taken under Section 142 (i) of Customs Act,1962. <p>Stay against recovery allowed by the Tribunal should be monitored .Such stay order stands vacated if the appeal is disposed of within 180 days from the date of stay order. Stay is rendered inoperative dues can be recovered in accordance with law.</p> <ul style="list-style-type: none">• Stay application files before the Commissioner (Appeal) shall be disposed off within the period of one months in of its filing in case the Commissioner (Appeals) is not in a position to dispose off the main appeal within a the same time frame. CESTAT stayed cases pending decision for more than 6 months	<p>Member (CX) DO F.No. 296/ 34/ 2004-CX9 dt 02.07.2004</p> <p>Section 35C(2A) first proviso of CEA</p> <p>Circular No 396/29/98-CX dt 2.6.98</p>
Refund	<p>Refund claims should be disposed off within 3 months from the date receipt of application.</p> <p>(b) Responsibility should be fixed for not disposing off Refund/ Rebate claims within stipulated time.</p> <p>© No refund/ rebate claims should be withheld on the grounds of appeal filed against the order unless stay order has been obtained.</p> <p>Interest on delayed Refunds - @ 15% is liable to be paid by the department as per Section 11BB of CEA1944 till the date of refund of such duty.</p> <p>All Refund /Rebate claims involving amount Rs.5 (five) lakhs and above should be subjected to pre audited. .</p> <p>All Refund /Rebate claims involving amount Rs.50,000/ but less than Rs. 5 lakhs should be subjected to post audited.</p>	<p>Circular No.398/31/98-CX dt 2/6/98</p> <p>Circular No. 130 /41/95 CX dated 30.5.1995.</p> <p>Circular No. 869/07/ 2008 CX-6 dated 16.5.2008.</p>



DIRECTORATE GENERAL OF INSPECTION

<http://dgence.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE OF CENTRAL EXCISE / SERVICE TAX

	<p>Procedure relating to sanction Pre audit of Refund/ Rebate.</p> <p>Pre and post audit should be completed before expiry of two months from the date of issue of order in original and proper records should be maintained.</p>	
Review	<p>Appeal against the order of Commissioner, Commissioner (Appeals), before CESTAT should normally be undertaken / recommended on sufficient strong notes after full application of mind satisfying that the department has reasonable chances of success if the appeal is filed. Appeal should not be filed in routine manner.</p> <p>In all cases involving important law points and/ or revenue more than 20 lakhs. In each such case.</p> <p>(a) Filed memorandum of Cross objection in the Tribunal with copy to CDR/JCDR/SDR within 45 days from the date of receipt of the notice from the CESTAT.</p> <p>(b) Send comments with relevant documents to the concerned CDR/JSDR/SDR within 45 days so that departmental representative can effectively represent the case. Before CESTAT.</p>	<p>Circular No 401/34/98-CX dt 9/6/98</p> <p>Circular No 596/33/01-CX dt 5/11/01</p>
Audit	<ul style="list-style-type: none">Timely submission of replies to DAP with 10 from the date of receipt of paras to the Ministry.	<p>Circular No 535/31/2000-CX dt 7/6/00</p>
Prosecution	<p>Launching of prosecution in respect of unscrupulous cases indulging in fraudulent evasion of Excise duty. under CEA 1944 and procedure regarding</p> <p>Guide lines for prosecution.</p>	<p>Circular No 371/ 4/98 –CX dt 14/1/98</p> <p>Circular No 15/ 90-CX6 dt 9/8/90</p>
Provisional Assessment	<p>(a) No Provisional assessment should be permitted by any officer without entering the required details on the system and generating unique identifier number through system.</p> <p>(b) Time limit for finalizing Provisional assessment. – within 6 months.</p> <p>(c) Upon reasonable ground further 6 months extension shall be granted by the Commissioner and subsequent extension by Chief Commissioner and further extension by him depending on merit of the case.</p>	<p>Circular No. 382/15/98 CX-6 dated 19.3.98</p>



DIRECTORATE GENERAL OF INSPECTION

<http://dgicce.nic.in/> mail at: dteinsp@excise.nic.in

Rev No. 2

Rev. date May 2011

**DATA TEMPLATE FOR INSPECTION OF COMMISSIONERATE
OF CENTRAL EXCISE / SERVICE TAX**

--	--	--