

F. No- 296/63/2020-CX.9
Government of India
Department of Revenue
Central Board of Indirect Taxes and Customs

Room No-267D, North Block,
New Delhi, 19th January, 2022

All Principal Chief Commissioners/Chief Commissioners of ST & CX,
All Principal Chief Commissioners/Chief Commissioners of Customs
All Principal Director Generals/Director Generals, CBIC

Sub: Writing-off of arrears of Central Excise Duty, Service Tax and Customs Duty –
Constitution of Committees to advise the authority for writing off of arrears – reg.

Madam/Sir,

With reference to writing off of arrears of Central Excise duty, Service Tax and Customs duty, the following instructions are issued in supersession of guidelines communicated vide Circular No. 1059/8/2017-CX dated 26.09.2017, Corrigendum dated 20.10.2017 and Instructions dated 07.03.2018, in exercise of powers under Delegation of Financial Power Rules, 1978 as amended vide SO 3624 dated 14.12.2012.

2. The Committee of Pr. Chief Commissioners/ Chief Commissioners and Principal Commissioners/ Commissioners constituted in the respective Zones, shall exercise the powers as specified in Column-2 below:-

(1)	(2)
Authority	Monetary limit up to which the loss may be written off in each case
(i) Pr. Chief Commissioner/ Chief Commissioner of Customs and/ or CGST and CX as specified in Annexure A (for dues of CX and ST) and Annexure B (for dues of Customs) to this Circular	(a) Full powers for abandonment of irrecoverable amounts of fines and penalties imposed under the Customs Act, 1962, the Central Excise Act, 1944, the Gold Control Act, 1968, and the Finance Act, 1994; and (b) To write-off irrecoverable amounts of Customs or Central Excise duty or Service Tax up to Rs. 15 lakhs subject to a report to the next higher authority.
(ii) Committee of Pr. Commissioner/ Commissioner of Customs and/ or CGST and CX as constituted by the respective Pr. Chief Commissioner/ Chief Commissioner of the Zone.	(a) Full powers for abandonment of irrecoverable amounts of fines and penalties imposed under the Customs Act, 1962, the Central Excise Act, 1944, the Gold Control Act, 1968, and the Finance Act, 1994; and (b) To write-off irrecoverable amounts of Customs or Central Excise Duty or Service Tax up to Rs. 10 lakhs subject to a report to the next higher authority.

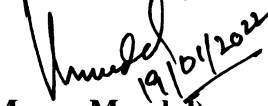
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3. As regards write-off of interest amount, it is clarified that once duty/ tax involved is written off, the interest due thereon would get written off automatically.
4. This issues with the approval of Member, CBIC.

Yours faithfully,


(Manas Mondal)
Under Secretary,
CX-9, CBIC
Telephone # 01123095536

Annexure A**Constitution of Standing Committees of Pr. Chief Commissioners/ Chief Commissioners to exercise the powers of writing off arrears pertaining to Central Excise Duty or Service Tax****TABLE**

S.No.	Committees	Area of Jurisdiction
1	<ol style="list-style-type: none">1. Chief Commissioner of CGST and Central Excise, Ahmedabad2. Chief Commissioner of Customs, Ahmedabad	<ol style="list-style-type: none">1. Ahmedabad North2. Ahmedabad South3. Gandhi Nagar4. Rajkot5. Bhavnagar6. Kutch (Gandhi Dham)
2	<ol style="list-style-type: none">1. Chief Commissioner of CGST and Central Excise, Bengaluru2. Chief Commissioner of Customs, Bengaluru	<ol style="list-style-type: none">1. Bengaluru North2. Bengaluru South3. Bengaluru East4. Bengaluru West5. Bengaluru North West6. Mysuru7. Mangalore8. Belgavi
3	<ol style="list-style-type: none">1. Chief Commissioner of CGST and Central Excise, Bhopal2. Chief Commissioner of CGST and Central Excise, Nagpur	<ol style="list-style-type: none">1. Bhopal2. Indore3. Jabalpur4. Ujjain5. Raipur
4	<ol style="list-style-type: none">1. Chief Commissioner of CGST and Central Excise, Bhubaneswar2. Chief Commissioner of Customs, Kolkata	<ol style="list-style-type: none">1. Bhubaneswar2. Raurkela
5	<ol style="list-style-type: none">1. Chief Commissioner of CGST and Central Excise, Chandigarh2. Chief Commissioner of CGST and Central Excise, Panchkula	<ol style="list-style-type: none">1. Jammu2. Shimla3. Chandigarh4. Ludhiana5. Jalandhar
6	<ol style="list-style-type: none">1. Chief Commissioner of CGST and Central Excise, Chennai	<ol style="list-style-type: none">1. Chennai North2. Chennai South3. Chennai Outer

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	2. Chief Commissioner of Customs, Chennai	4. Coimbatore 5. Tiruchirapally 6. Madurai 7. Salem 8. Puducherry
7	1. Chief Commissioner of CGST and Central Excise, Thiruvananthapuram 2. Chief Commissioner of CGST and Central Excise, Chennai	1. Thiruvananthapuram 2. Kochi 3. Kozhikode
8	1. Chief Commissioner of CGST and Central Excise, Delhi 2. Chief Commissioner of Customs, Delhi	1. Delhi North 2. Delhi South 3. Delhi East 4. Delhi West
9	1. Chief Commissioner of CGST and Central Excise, Hyderabad 2. Chief Commissioner of CGST and Central Excise, Vishakhapatnam (Amravathi)	1. Hyderabad 2. Secunderabad 3. Medchal 4. Rangareddy
10	1. Chief Commissioner of CGST and Central Excise, Jaipur 2. Chief Commissioner of CGST and Central Excise, Vadodara	1. Jaipur 2. Jodhpur 3. Alwar 4. Udaipur
11	1. Chief Commissioner of CGST and Central Excise, Kolkata 2. Chief Commissioner of CGST and Central Excise, Guwahati	1. Kolkata North 2. Kolkata South 3. Howrah 4. Haldia 5. Siliguri 6. Bolpur
12	1. Chief Commissioner of CGST and Central Excise, Lucknow 2. Chief Commissioner of CGST and Central Excise, Meerut	1. Allahabad 2. Agra 3. Kanpur 4. Lucknow 5. Varanasi
13	1. Chief Commissioner of CGST and Central Excise, Meerut 2. Chief Commissioner of CGST and Central Excise, Lucknow	1. Gaziabad 2. Meerut 3. Noida 4. Gautam Budh Nagar 5. Dehradun

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14	<ol style="list-style-type: none"> 1. Chief Commissioner of CGST and Central Excise, Mumbai 2. Chief Commissioner of Customs, Mumbai – I 	<ol style="list-style-type: none"> 1. Mumbai East 2. Mumbai South 3. Mumbai Central 4. Mumbai West 5. Bhiwandi 6. Palghar 7. Navi Mumbai 8. Raigarh 9. Belapur 10. Thane 11. Thane Rural
15	<ol style="list-style-type: none"> 1. Chief Commissioner of CGST and Central Excise, Nagpur 2. Chief Commissioner of CGST and Central Excise, Bhopal 	<ol style="list-style-type: none"> 1. Aurangabad 2. Nagpur-I 3. Nagpur-II 4. Nasik
16	<ol style="list-style-type: none"> 1. Chief Commissioner of CGST and Central Excise, Panchkula 2. Chief Commissioner of CGST and Central Excise, Chandigarh 	<ol style="list-style-type: none"> 1. Gurugram 2. Faridabad 3. Panchkula 4. Rohtak
17	<ol style="list-style-type: none"> 1. Chief Commissioner of CGST and Central Excise, Pune 2. Chief Commissioner of CGST and Central Excise, Mumbai 	<ol style="list-style-type: none"> 1. Goa 2. Pune-I 3. Pune-II 4. Kolhapur
18	<ol style="list-style-type: none"> 1. Chief Commissioner of CGST and Central Excise, Ranchi 2. Chief Commissioner of CGST and Central Excise, Kolkata 	<ol style="list-style-type: none"> 1. Jamshedpur 2. Patna-I 3. Patna-II 4. Ranchi
19	<ol style="list-style-type: none"> 1. Chief Commissioner of CGST and Central Excise, Guwahati 2. Chief Commissioner of CGST and Central Excise, Kolkata 	<ol style="list-style-type: none"> 1. Dibrugarh 2. Shillong 3. Guwahati 4. Itanagar 5. Dimapur 6. Imphal 7. Aizwal 8. Agartala
20	<ol style="list-style-type: none"> 1. Chief Commissioner of CGST and Central Excise, Vadodara 	<ol style="list-style-type: none"> 1. Daman 2. Surat


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	2. Chief Commissioner of CGST and Central Excise, Jaipur	3. Vadodara-I 4. Vadodara-II
21	1. Chief Commissioner of CGST and Central Excise, Vishakhapatnam 2. Chief Commissioner of CGST and Central Excise, Hyderabad	1. Vishakhapatnam 2. Guntur 3. Tirupati

Explanation 1: The expression "Chief Commissioner" in column 2 shall include "Principal Chief Commissioner", wherever applicable.

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Constitution of Standing Committees of Pr. Chief Commissioners/ Chief Commissioners to exercise the powers of writing off arrears pertaining to Customs

TABLE

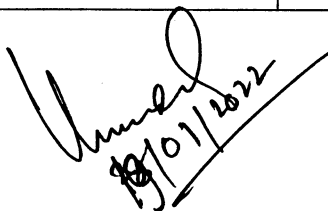
Sl.	Committees	Area of Jurisdiction	
		A: Customs work done by:	B: Commissioner of Customs
1	<ol style="list-style-type: none"> 1. Chief Commissioner of CGST and CX, Ahmedabad 2. Chief Commissioner of Customs, Ahmedabad 	<ol style="list-style-type: none"> 1. Commissioner of Central Excise & Service Tax, Ahmedabad North 2. Commissioner of CGST and CX, Ahmedabad South 3. Commissioner of CGST and CX, Gandhi Nagar 4. Commissioner of CGST and CX, Rajkot 5. Commissioner of CGST and CX, Bhavnagar 6. Commissioner of CGST and CX, Kutch (Gandhi Dham) 	<ol style="list-style-type: none"> 1. Commissioner of Customs, Ahmedabad 2. Commissioner of Customs (Preventive), Jamnagar 3. Commissioner of Customs, Kandla 4. Commissioner of Customs, Mundra
2	<ol style="list-style-type: none"> 1. Chief Commissioner of CGST and CX, Bengaluru 2. Chief Commissioner of Customs, Bengaluru 	<ol style="list-style-type: none"> 1. Commissioner of Excise and Service Tax, Bengaluru North 2. Commissioner of Excise and Service Tax, Bengaluru South 3. Commissioner of Excise and Service Tax, Bengaluru East 4. Commissioner of Excise and Service Tax, Bengaluru West 5. Commissioner of Excise and Service Tax, Bengaluru North West 6. Commissioner of Excise and Service Tax, Mysuru 	<ol style="list-style-type: none"> 1. Commissioner of Customs, Bengaluru City 2. Commissioner of Customs, Airport and Air Cargo Complex, Bengaluru 3. Commissioner of Customs, Mangalore

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		<ul style="list-style-type: none"> 7. Commissioner of Excise and Service Tax, Mangalore 8. Commissioner of Excise and Service Tax, Belgavi 	
3	<ul style="list-style-type: none"> 1. Chief Commissioner of CGST and CX, Bhopal 2. Chief Commissioner of CGST and CX, Nagpur 	<ul style="list-style-type: none"> 1. Commissioner of CGST and CX, Bhopal 2. Commissioner of CGST and CX, Indore 3. Commissioner of CGST and CX, Jabalpur 4. Commissioner of CGST and CX, Ujjain 5. Commissioner of CGST and CX, Raipur 6. Commissioner of CGST and CX, Aurangabad 7. Commissioner of CGST and CX, Nagpur-I 8. Commissioner of CGST and CX, Nagpur-II 9. Commissioner of CGST and CX, Nasik 	<ul style="list-style-type: none"> 1. Commissioner of Customs, Nagpur 2. Commissioner of Customs, Indore
4	<ul style="list-style-type: none"> 1. Chief Commissioner of CGST and CX, Bhubaneswar 2. Chief Commissioner of Customs, Kolkata 	<ul style="list-style-type: none"> 1. Commissioner of CGST and CX, Bhubaneswar 2. Commissioner of CGST and CX, Raurkela 	1. Commissioner of Customs (Preventive), Bhubaneswar
5	<ul style="list-style-type: none"> 1. Chief Commissioner of CGST and CX, Chandigarh 2. Chief Commissioner of CGST and CX, Panchkula 	<ul style="list-style-type: none"> 1. Commissioner of CGST and CX, Jammu 2. Commissioner of CGST and CX, Shimla 3. Commissioner of CGST and CX, Chandigarh 4. Commissioner of CGST and CX, Ludhiana 5. Commissioner of CGST and CX, Jalandhar 6. Commissioner of CGST and CX, Gurugram 	-----


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		<ul style="list-style-type: none"> 7. Commissioner of CGST and CX, Faridabad 8. Commissioner of CGST and CX, Panchkula 9. Commissioner of CGST and CX, Rohtak 	
6	<ul style="list-style-type: none"> 1. Chief Commissioner of CGST and CX, Chennai 2. Chief Commissioner of Customs, Chennai 	<ul style="list-style-type: none"> 1. Commissioner of CGST and CX, Chennai North 2. Commissioner of CGST and CX, Chennai South 3. Commissioner of CGST and CX, Chennai Outer 4. Commissioner of CGST and CX, Coimbatore 5. Commissioner of CGST and CX, Tiruchirappally 6. Commissioner of CGST and CX, Madurai 7. Commissioner of CGST and CX, Salem 8. Commissioner of CGST and CX, Puducherry 	<ul style="list-style-type: none"> 1. Commissioner of Customs (I), Airport, Chennai 2. Commissioner of Customs (II), Airport, Chennai 3. Commissioner of Customs (III), Airport, Chennai 4. Commissioner of Customs (IV), Chennai 5. Commissioner of Customs (VI), Chennai 6. Commissioner of Customs (VII), Chennai 7. Commissioner of Customs (VIII), (General), Chennai
7	<ul style="list-style-type: none"> 1. Chief Commissioner of CGST and CX, Thiruvananthapuram 2. Chief Commissioner of Customs (Preventive), Tiruchirappalli 	<ul style="list-style-type: none"> 1. Commissioner of CGST and CX, Thiruvananthapuram 2. Commissioner of CGST and CX, Kochi 3. Commissioner of CGST and CX, Kozhikode 	<ul style="list-style-type: none"> 1. Commissioner of Customs, Cochin 2. Commissioner of Customs, Preventive Cochin 3. Commissioner of Customs(Preventive, Tiruchirappalli 4. Commissioner of Customs, Tuticorin
8	<ul style="list-style-type: none"> 1. Chief Commissioner of Customs, Delhi 2. Chief Commissioner of Customs, Delhi (Preventive) 	<ul style="list-style-type: none"> 1. Commissioner of CGST and CX, Delhi North 2. Commissioner of CGST and CX, Delhi South 3. Commissioner of CGST and CX, Delhi East 	<ul style="list-style-type: none"> 1. Commissioner of Customs (Airport), Delhi 2. Commissioner of Customs (General), Delhi 3. Commissioner of Customs, Air Cargo Complex (Import), Delhi



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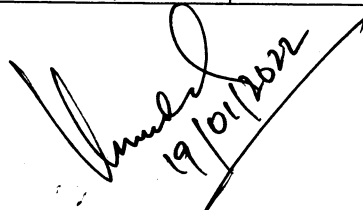
		<p>4. Commissioner of CGST and CX, Delhi West</p>	<p>4. Commissioner of Customs, Air Cargo Complex (Export), Delhi</p> <p>5. Commissioner of Customs, Inland Container Depot, Tughlakabad (Import), Delhi</p> <p>6. Commissioner of Customs, Inland Container Depot, Tughlakabad (Export), Delhi</p> <p>7. Commissioner of Customs, Inland Container Depot, Patparganj and other Inland Container Depots, Delhi</p> <p>8. Commissioner of Customs (Preventive), Delhi</p> <p>9. Commissioner of Customs (Preventive), Amritsar</p> <p>10. Commissioner of Customs (Preventive), Jodhpur; and</p> <p>11. Commissioner of Customs (Preventive), Ludhiana</p>
9	<p>1. Chief Commissioner of Customs and Central Excise, Hyderabad</p> <p>2. Chief Commissioner of Customs and Central Excise, Vishakhapatnam (Amravathi)</p>	<p>1. Commissioner of CGST and CX, Hyderabad</p> <p>2. Commissioner of CGST and CX, Secunderabad</p> <p>3. Commissioner of CGST and CX, Medchal</p> <p>4. Commissioner of CGST and CX, Rangareddy</p> <p>5. Commissioner of CGST and CX, Vishakhapatnam</p> <p>6. Commissioner of CGST and CX, Guntur</p>	<p>1. Commissioner of Customs, Hyderabad</p> <p>2. Commissioner of Customs, Vishakhapatnam</p> <p>3. Commissioner of Customs (Preventive), Vijayawada</p>

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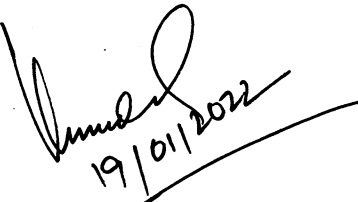
		7. Commissioner of CGST and CX, Tirupati	
10	<ol style="list-style-type: none"> Chief Commissioner of CGST and CX, Jaipur Chief Commissioner of CGST and CX, Vadodara 	<ol style="list-style-type: none"> Commissioner of CGST and CX, Jaipur Commissioner of CGST and CX, Jodhpur Commissioner of CGST and CX, Alwar Commissioner of CGST and CX, Udaipur Commissioner of CGST and CX, Daman Commissioner of CGST and CX, Surat Commissioner of CGST and CX, Vadodara -I Commissioner of CGST and CX, Vadodara-II 	----
11	<ol style="list-style-type: none"> Chief Commissioner of CGST and CX, Kolkata Chief Commissioner of CGST and CX, Guwahati 	<ol style="list-style-type: none"> Commissioner of CGST and CX, Kolkata North Commissioner of CGST and CX, Kolkata South Commissioner of CGST and CX, Howrah Commissioner of CGST and CX, Haldia Commissioner of CGST and CX, Siliguri Commissioner of CGST and CX, Bolpur Commissioner of CGST and CX, Dibrugarh Commissioner of CGST and CX, Shillong Commissioner of CGST and CX, Guwahati Commissioner of CGST and CX, Itanagar Commissioner of CGST and CX, Dimapur Commissioner of CGST and CX, Imphal Commissioner of CGST and CX, Aizwal Commissioner of CGST and CX, Agartala 	<ol style="list-style-type: none"> Commissioner of Customs (Port), Kolkata Commissioner of Customs (Airport and Air Cargo Complex), Kolkata Commissioner of Customs (Prev.), West Bengal Commissioner of Customs (Preventive), Shillong
12	<ol style="list-style-type: none"> Chief Commissioner of CGST and CX, Lucknow Chief Commissioner of CGST and CX, Meerut 	<ol style="list-style-type: none"> Commissioner of CGST and CX, Allahabad Commissioner of CGST and CX, Agra 	<ol style="list-style-type: none"> Commissioner of Customs, Noida

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		<ol style="list-style-type: none"> 3. Commissioner of CGST and CX, Kanpur 4. Commissioner of CGST and CX, Lucknow 5. Commissioner of CGST and CX, Varanasi 6. Commissioner of CGST and CX, Ghaziabad 7. Commissioner of CGST and CX, Meerut 8. Commissioner of CGST and CX, Noida 9. Commissioner of CGST and CX, GautamBudh Nagar 10. Commissioner of CGST and CX, Dehradun 	
13	<ol style="list-style-type: none"> 1. Chief Commissioner of CGST and CX, Mumbai 2. Chief Commissioner of Customs, Mumbai – I 	<ol style="list-style-type: none"> 1. Commissioner of CGST and CX, Mumbai South 2. Commissioner of CGST and CX, Mumbai East 3. Commissioner of CGST and CX, Mumbai Central 4. Commissioner of CGST and CX, Mumbai West 5. Commissioner of CGST and CX, Palghar 6. Commissioner of CGST and CX, Raigarh 7. Commissioner of CGST and CX, Navi Mumbai 8. Commissioner of CGST and CX, Belapur 9. Commissioner of CGST and CX, Thane 10. Commissioner of CGST and CX, Thane Rural 11. Commissioner of CGST and CX, Bhiwandi 	----
14	<ol style="list-style-type: none"> 1. Chief Commissioner of CGST and CX, Pune 2. Chief Commissioner of CGST and CX, Mumbai 	<ol style="list-style-type: none"> 1. Commissioner of CGST and CX, Goa 2. Commissioner of CGST and CX, Pune – I 3. Commissioner of CGST and CX, Pune – II 4. Commissioner of CGST and CX, Kolhapur 	<ol style="list-style-type: none"> 1. Commissioner of Customs, Pune 2. Commissioner of Customs, Goa

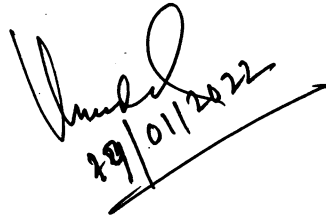

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15	<ol style="list-style-type: none"> 1. Chief Commissioner of CGST and CX, Ranchi 2. Chief Commissioner of Customs, Patna 	<ol style="list-style-type: none"> 1. Commissioner of CGST and CX, Jamshedpur 2. Commissioner of CGST and CX, Patna –I 3. Commissioner of CGST and CX, Patna – II 4. Commissioner of CGST and CX, Ranchi 	<ol style="list-style-type: none"> 1. Commissioner of Customs (Preventive), Patna 2. Commissioner of Customs (Preventive), Lucknow
16	<ol style="list-style-type: none"> 1. Chief Commissioner of Customs, Mumbai-I 2. Chief Commissioner of Customs, Mumbai-II 	----	<ol style="list-style-type: none"> 1. Commissioner of Customs (General), Mumbai Zone –I; 2. Commissioner of Customs (Import-I), Mumbai Zone –I; 3. Commissioner of Customs (Import-II), Mumbai Zone-I; 4. Commissioner of Customs (Export-I), Mumbai Zone-I 5. Commissioner of Customs (Export-II), Mumbai Zone-I
17	<ol style="list-style-type: none"> 1. Chief Commissioner of Customs, Mumbai II 2. Chief Commissioner of Customs, Mumbai –III 	----	<ol style="list-style-type: none"> 1. Commissioner of Customs (NhavaSheva-I), Mumbai, Zone-II 2. Commissioner of Customs (NhavaSheva-II), Mumbai, Zone-II 3. Commissioner of Customs (NhavaSheva-III), Mumbai, Zone-II 4. Commissioner of Customs (NhavaSheva-IV), Mumbai, Zone-II 5. Commissioner of Customs (NhavaSheva-V), Mumbai, Zone-II 6. Commissioner of Customs (NhavaSheva-General), Mumbai, Zone-II


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18	<ol style="list-style-type: none"> 1. Chief Commissioner of Customs, Mumbai - III 2. Chief Commissioner of Customs, Mumbai - I 	----	<ol style="list-style-type: none"> 1. Commissioner of Customs (I)-(Airport), Mumbai Zone-III 2. Commissioner of Customs (II)-(Airport Special Cargo), Mumbai Zone-III 3. Commissioner of Customs (III)-(Air Cargo Complex - Import), Mumbai Zone-III 4. Commissioner of Customs (IV)-(Air Cargo Complex-Export), Mumbai Zone-III 5. Commissioner of Customs (V)-(Air Cargo Complex-General), Mumbai Zone-III 6. Commissioner of Customs (Preventive), Mumbai
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Explanation 1: The expression “Chief Commissioner” in column 2 shall include “Principal Chief Commissioner”, wherever applicable.


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